

**RAJEEV GANDHI GOVERNMENT POST GRADUATE
COLLEGE
AMBIKAPUR, SURGUJA, (C.G.)**



**LEARNING OUTCOMES BASED (C.B.C.S.) CURRICULUM
FRAMEWORK AND CREDIT SYSTEM**

FOR

**FOUR YEAR UNDERGRADUATE PROGRAMME IN
COMMERCE**

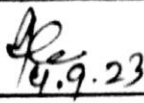
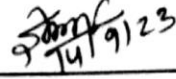
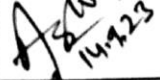
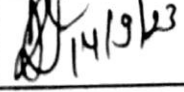
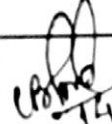
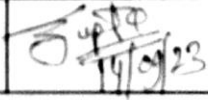
According to

(National Education Policy 2020)

SEMESTER SYSTEM

SESSION 2023-2024

Quorum of Board of studies of Commerce

S.N.	Name	Designation/Institution	Designation	Signature
1	Dr. A.K. Gour	Head of Department of Commerce Rajeev Gandhi Govt, P.G. College, Ambikapur	President	 14.9.23
Members from Department				
1	Dr. Shampu Tirkey	Assistant Professor	Member	 14/9/23
2	Mr. Ashutosh Kaushik	Assistant Professor	Member	 14.9.23
3	Mrs. Rashmit Kour	Assistant Professor	Member	 14/9/23
Members Nominated by Acedemic Council				
1	Dr. C.V. Prasad	Assistant Professor Govt. College, Barpali, Distt. Korba (C.G.)	Member	 14.09.23
2	Dr. Pankaj Jaiswal	Professor Kesharwani College, Jabalpur, (M.P.)	Member	On line present & APPROVED
Meritorious Student Nominated by Principal				
1	Mr. Sandeep Kumar Gupta	Mayor Colony, Rawat Residency, Manendragarh Road, Ambikapur (C.G.)	Member	 14/9/23

PROGRAMME OUTCOME (POs)

FOR B.COM. CERTIFICATE/DIPLOMA/DEGREE COURSES

The students will be able to demonstrate ability –

- PO 01:** to understand concept and theory of their respective subject.
- PO 02:** to express thoughts and ideas effectively in writing and orally.
- PO 03:** to identify relationship within and across disciplines in the commerce.
- PO 04:** to cognitive and technical skills in their field and in multidisciplinary context.
- PO 05:** to select and use relevant methods and tools for problem solving.
- PO 06:** to make judgment and take decisions, based on analysis of data and evidence.
- PO 07:** to critically evaluate principles and theory of commerce.
- PO 08:** in digital literacy and data analysis.
- PO 09:** to find a job in their field, exercise responsibilities to job assigned and start up a business.
- PO 10:** to develop a sense of respect and duty towards constitutional, human and moral and professional values.
- PO 11:** to mitigating the effects of environmental degradations, climate change and pollution.

GRADUATE ATTRIBUTES

The graduates should be able to demonstrate the capability to:

Disciplinary Knowledge

- Comprehensive knowledge and understanding of their subject area, the ability to engage with different traditions of thought, and the ability to apply their knowledge in practice including in multi-disciplinary or multi-professional contexts.

Problem solving

- Solve different kinds of problems in familiar and non-familiar contexts and apply the learning to real-life situations.

Critical thinking

- Apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, beliefs, and their liability and relevance of evidence,
- Identify relevant assumptions or implications; and formulate coherent arguments.

Creativity

- Create, perform, or think in different and diverse ways about the same objects or scenarios,
- Deal with problems and situations that do not have simple solutions,
- Innovate and perform tasks in a better manner,
- View a problem or a situation from multiple perspectives,
- Think 'out of the box' and generate solutions to complex problems in unfamiliar contexts, adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence.

Communication Skills

- Listen carefully, read texts and research papers analytically, and present complex information in a clear and concise manner to different groups/audiences,
- Express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media,
- Confidently share views and express herself/himself,
- Construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice,
- Convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.

Analytical reasoning/thinking

- Evaluate the liability and relevance of evidence,
- Identify logical flaws in the argument soothers,
- Analyze and synthesize data from a variety of sources,

- Draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

Research-related skills

- A keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions,
- The ability to problem arises, synthesize and articulate issues and design research proposals,
- The ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships,
- The capacity to develop appropriate methodology and tools of data collection,
- The appropriate use of statistical and other analytical tools and techniques,
- The ability to plan, execute and report the result so fan experiment or investigation,
- The ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/in personal research work, regardless of the funding authority or field of study.

Coordinating/collaborating with others

- Work effectively and respectfully with diverse teams,
- Facilitate cooperative or coordinate effort on the part of a group,
- Act together as a group or at remain the interest so far common cause and work efficiently as a member of a team.

Learning how to learn' skills

- Acquire new knowledge and skills, including 'learning how to learn' skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/skill development/re skilling,
- Work independently, identify appropriate resources required for further learning,
- Acquire or generational skills and time management to set self-defined goals and targets with timelines,
- Inculcate a healthy attitude to be a lifelong learner.

Digital and technological skills

- Use ICT in a variety of learning and work situations,
- Access, evaluate, and use a variety of relevant information sources,
- Use appropriate software for analysis of data.

Multicultural competence and inclusive spirit

- The acquisition of knowledge of the values and belief so multiple cultures and a global

perspective to honor diversity,

- Capability to effectively engage in a multicultural group/society and interact respectfully with diverse groups,
- Capability to lead diverse team to accomplish common group tasks and goals,
- Gender sensitivity and adopt gender-neutral approach, as also empathy to the less advantaged and the differently-able including those with learning disabilities.

Value inculcation

- Embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, non-violence, scientific temper, citizenship values,
- Practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies,
- Identify ethical issues related to work, and follow ethical practices, including avoiding unethical behavior such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights,
- Recognize environmental and sustainability issues, and participate in actions to promote sustainable development,
- Adopt objective, unbiased, and truthful actions in all aspects of work,
- Instill integrity and identify ethical issues related to work, and follow ethical practices.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

FOR B.COM. CERTIFICATE/DIPLOMA/DEGREE COURSES

- PSO 01:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO 02:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO 03:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 04:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 05:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO 06:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO 07:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

FOUR YEARS UNDERGRADUATE PROGRAMME IN COMMERCE
Session 2023-24

Semester	I sem	II sem	III sem	IV sem	V sem	VI sem
Course						
DSCC	1. Financial Accounting 2. Business Communication 3. Business Economics or Computer Fundamentals (with Practical)	1. Business Mathematics 2. Business Regulatory Framework 3. Business Environment or P C Software (with Practical)	1. Cost Accounting 2. Company Law 3. Business Statistics or E-Commerce (with Practical)	1. Corporate Accounting 2. Principles of Management 3. Fundamental of Entrepreneurship or Computerized Accounting with Tally (with Practical)	1. Income Tax (Part-I) 2. Management Accounting 3. Financial Markets & Institutions or Programming in Visual Basic (with Practical)	1. Income Tax (Part-II) 2. Auditing 3. Materials Management or Relational Database Management System (with Practical)
DSEC	X	X	Group-A Principles of Marketing or Group-B Accounting for Partnership Firms	Group-A International Marketing or Group-B Accounting for Special Ventures	Group-C Industrial Relation or Group-D Indirect Tax with G.S.T.	Group-C Industrial Law or Group-D Corporate Tax Planning
GEC	Basics of Management	Office Management	X	X	Marketing Management	Personnel Management
SEC	Vedic Mathematics	Banking Practices	Insurance Practices	Investment Practices	Accounting in Tally	Online I.T.R. filling
VAC	Forms of Business Organisations	Business Law	Business Ethics	International Trade Organisations	X	X
AEC	Environmental Studies - I	Hindi Language and Communication Skill	English Language and Communication Skill	Environmental Studies - II	X	X

Relevance of Course to Global/National/Regional and Local Development Needs

B. Com. First Semester			Relevance				
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 1.1	DSCC FINANCIAL ACCOUNTING	Accounting: Concept, Conventions, Principles, Capital and Revenue, Books of Accounting, Final Accounts, Adjustment, Depreciation, Provision and Reserve, Hire and Instalment Purchase System.	✓	✓	✓	✓
II.	DSCC COM 1.2	DSCC BUSINESS COMMUNICATION	Business Communication: Concept, Principle, Corporate-Communication, SWOT Analysis, Improvement, Report Writing, Modern Forms of Communication.	✓	✓	✓	✓
III.	DSCC COM 1.3	DSCC BUSINESS ECONOMICS	Business Economic: Market Demand Analysis, Consumer Behaviour, Production Analysis, Market Morphology and Equilibrium of firm and industry.	✓	✓	✓	✓
	DSCC COM 1.4	DSCC COMPUTER FUNDAMENTALS	Computer: Introduction, Hardware, Software, Computer Peripheral, Basic Components and Storage, Software and Language System.	✓	✓	✓	✓
IV.	GEC COM 1.1	GEC BASICS OF MANAGEMENT (Interdisciplinary)	Management: Introduction, Principle, Role, Functions, Planning, Decision Making, Organising, Direction, Control, Motivation, Leadership, Coordination, Communication.	✓	✓	✓	✓
V.	SECCOM 1.1	SEC VEDIC MATHEMATICS	Vedik Mathematics: Methods and Practice of quick calculation- Addition, Subtraction, Multiplication, Division, Square and Square Roots.	✓	✓	✓	✓
VI.	VAC COM 1.1	VAC FORMS OF BUSINESS ORGANISATIONS	Business Organisations: Concept, Objective, Social Responsibility, Promotion of new business, Form- Sole Trading, Partnership, Company, Cooperative Society.	✓	✓	✓	✓
VII.	AEC	AEC ENVIRONMENTAL STUDIES - I	Concept of Ecosystem, Structure, Function, Energy Flow; Biodiversity and Its Conservation: Introduction, Bio geographical Reason of India, Global, National and Local Levels, Causes, etc.	✓	✓	✓	✓

B. Com. Second semester			Relevance				
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 2.1	DSCC BUSINESS MATHEMATICS	Commission, Brokerage, Discount, Profit and Loss, Logarithm, Interest, Equations, Invoice, Matrix and Determinants.	✓	✓	✓	✓
II.	DSCC COM 2.2	DSCC BUSINESS REGULATORY FRAMEWORK	Law of Contract, Law of Agency, Sale of Goods Act, Negotiable Instrument Act.		✓	✓	✓
III.	DSCC COM 2.3	DSCC BUSINESS ENVIRONMENT	Business Environment: Types, Component, Structure, Economic, Problem of Growth, Factors of Growth, Government Policies, Economic Planning- National and State.	✓	✓	✓	✓
	DSCC COM 2.4	DSCC P C SOFTWARE	PC Package: Working with MS Excel, MS Power point, MS Access.	✓	✓	✓	✓
IV.	GEC COM 2.1	GEC OFFICE MANAGEMENT (Interdisciplinary)	Office Management: Concept, Characteristics, Importance, Accommodation and Layout, Office Personal, Forms And Stationery, Filing, Indexing, etc.	✓	✓	✓	✓
V.	SEC COM 2.1	SEC BANKING PRACTICES	Bank: Definition, Functions, Objectives, Structure, Customers, Various Account, Instruments, Special Accounts, Electronic Banking Transaction.		✓	✓	✓
VI.	VAC COM 2.1	VAC BUSINESS LAW	Indian Partnership Act, Limited Liabilities Partnership Act, Information Technology Act, Intellectual Property Rights Act,		✓	✓	✓
VII.	AEC	AEC HINDI LANGUAGE AND COMMUNICATION SKILL	व्याकरण की व्यवहारिक कोटियां, संज्ञा, सर्वनाम, क्रिया, विशेषण, क्रिया विशेषण, संधि, समास; प्रेमचंद- ईदगाह एवं वीरिन डंगवाल- हमारा समाज; पल्लवन, संक्षेपण, अनुवाद, पारिभाषिक शब्दावली, पत्र लेखन, प्रतिवेदन, लिपि, मानक हिंदी भाषा.		✓	✓	✓

B. Com. Third semester				Relevance			
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 3.1	DSCC COST ACCOUNTING	Cost Accounting: Concept, Importance, Techniques, Methods of Wages Payment, Unit costing, Output Costing, Reconciliation, Contract Costing, Process Costing.	✓	✓	✓	✓
II.	DSCC COM 3.2	DSCC COMPANY LAW	Kinds of companies, nature, scope, starting of company, MOA, AOA, Prospectus, Capital management, Directors, Meetings, Winding up.		✓	✓	✓
III.	DSCC COM 3.3	DSCC BUSINESS STATISTICS	Statistics: Meaning, Importance, Sampling, Central Tendency, Standard Deviation, Skewness, Dispersion, Correlation, Regression, Index Number, Probability.	✓	✓	✓	✓
	DSCC COM 3.4	DSCC E-COMMERCE	E-Commerce: Introduction, Security and Encryption, E-payment System, Online Business Transactions, Digital Marketing- Overview.	✓	✓	✓	✓
IV.	DSEC COM 3.1	DSEC PRINCIPLES OF MARKETING	Marketing: Importance, Functions, Concept, Environment, Consumer Behaviour, Market Segmentation, Product Decision, Service marketing, Green Marketing.	✓	✓	✓	✓
	DSEC COM 3.2	DSEC ACCOUNTING FOR PARTNERSHIP FIRMS	Partnership Accounts: Final Accounts, Admission, Retirement, Death, Dissolution, Amalgamation and Conversion of firm into a Limited Liability Company.	✓	✓	✓	✓
V.	SEC COM 3.1	SEC INSURANCE PRACTICES	Insurance Practice: Classification, Organisation, Importance, Functions, Principles, Double Insurance, Different form of Insurance- Life, Fire, Marine, Miscellaneous, Protection of Policy Holder.	✓	✓	✓	✓
VI.	VAC COM 3.1	VAC BUSINESS ETHICS	Business Ethics: Concept, Nature, Values, Changing Value System of India, Organisational Culture, TQM, Corporate Social Responsibility, Social Audit, Ethics in Marketing.	✓	✓	✓	✓
VII.	AEC ENG 03	AEC ENGLISH LANGUAGE AND COMMUNICATION SKILL	Communication: Theory, Types, Barriers; Tense, Voice, Narration, Models; Writing Skill: Notice, Dialogue, Report, Letter, Business, Appointment; Translation; Speaking Skill: Dialogue, Interview.	✓	✓	✓	✓

B. Com. Fourth semester			Description	Relevance			
Paper	Course Code	Course Title		Global	National	Regional	Local
I.	DSCC COM 4.1	DSCC CORPORATE ACCOUNTING	Share and Debentures: Issue, Reissue, Financial Statement, Liquidation, Valuation of Share and Goodwill, Internal Reconstruction, Consolidated Balance Sheet of Holding Company.	✓	✓	✓	✓
II.	DSCC COM 4.2	DSCC PRINCIPLES OF BUSINESS MANAGEMENT	Management: Concept, Process, Importance, Organisation, Organisation Structure, Direction, Coordination, Control, Motivation.	✓	✓	✓	✓
III.	DSCC COM 4.3	DSCC FUNDAMENTALS OF ENTREPRENEURSHIP	Entrepreneurship: Meaning, Origin, Concept, Importance, Promotion of a Venture, Entrepreneurial Behaviour, Entrepreneurial Development Programmes- National and State.	✓	✓	✓	✓
	DSCC COM 4.4	DSCC COMPUTERIZED ACCOUNTING WITH TALLY	Accounting in Tally.	✓	✓	✓	✓
IV.	DSEC COM 4.1	DSEC INTERNATIONAL MARKETING	International Marketing: Nature, Scope, Importance, Environment, Promotion of Product, Methods, International Distribution, Export Policy and Practices in India.	✓	✓	✓	✓
	DSEC COM 4.2	DSEC ACCOUNTING FOR SPECIAL VENTURES	Consignment Accounts, Branch Account, Joint Venture, Royalty Accounts, Accounting of Not for Profit Organisations, Investment Account.	✓	✓	✓	✓
V.	SEC COM 4.1	SEC INVESTMENT PRACTICES	Investment: Meaning, Nature, Objective, Process, Alternatives of Investment, Return, Risk, Investors Protection, Awareness, Activism.	✓	✓	✓	✓
VI.	VAC COM 4.1	VAC INTERNATIONAL TRADE ORGANISATIONS	Regional Economic Groups: GATT, WTO, IMF, World Bank, UNCTAD, EU, EFTA, ASEAN, SAARC, SAFTA.	✓	✓	✓	✓
VII.	AEC	AEC ENVIRONMENTAL STUDIES-II	Environment Pollution: Causes, Effect, Types- Air, Water, Noise, Soil, Merin and Nuclear Pollution; Solid Waste Management, Human Population and The Environment, Social and Legal Issues About the Environment.	✓	✓	✓	✓

B. Com. Fifth semester			Relevance				
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 5.1	DSCC INCOME TAX (PART-I)	Income Tax: Definitions, Basis of Charges, Agricultural Income, Residence, Exempted Income, Various Heads of Incomes, Aggregation of Incomes, Set Off or Carry Forward of Losses.		✓	✓	✓
II.	DSCC COM 5.2	DSCC MANAGEMENT ACCOUNTING	Management Accounting: , Functions, Importance, Decision Making, Tools Techniques, Ratio Analysis, Fund and Cash Flow Statement, Budgeting, Break Even Analysis, Standard Costing, Variance Analysis.	✓	✓	✓	✓
III.	DSCC COM 5.3	DSCC FINANCIAL MARKETS & INSTITUTIONS	Financial System: Introduction, Nature, Role, Financial Market Overview, Money and Capital Market, Instruments, Role of SEBI, RBI, Commercial Banks, Other Banks, Stock Exchange, Financial Services.	✓	✓	✓	✓
IV.	DSCC COM 5.4	DSCC PROGRAMMING IN VISUAL BASIC	Introduction to Visual Basic, Decision and Conditions, Visual Basic Controls, Database Programming, Data Environment and Data Report.	✓	✓	✓	✓
	DSEC COM 5.1	DSEC INDUSTRIAL RELATION	Industrial Relation: Meaning, Elements, Feature, Policy, Collective Bargaining.	✓	✓	✓	✓
V.	DSEC COM 5.2	DSEC INDIRECT TAX WITH G.S.T.	Custom Duty, CG State Excise Duty, GST.		✓	✓	✓
	GEC COM 5.1	GEC MARKETING MANAGEMENT (Interdisciplinary)	Marketing Management: Introduction, Concept, Evolution, Marketing Mix and Process of Market Selection, Product Decision, and Distribution Channels.	✓	✓	✓	✓
VI.	SEC COM 5.1	SEC ACCOUNTING IN TALLY	Accounting in Tally	✓	✓	✓	✓

B. Com. Sixth semester			Description	Relevance			
Paper	Course Code	Course Title		Global	National	Regional	Local
I.	DSCC COM 6.1	DSCC INCOME TAX (PART-II)	Income Tax: Deduction, Computation of Total Income of Individual, TDS, TCS, Assessment Procedure, Authority, Filing of Income Tax.		✓	✓	✓
II.	DSCC COM 6.2	DSCC AUDITING	Audit: Introduction, Meaning and Objectives, Audit Process, Audit of Limited Company, Audit Report, Investigation, Recent Trends in Auditing.	✓	✓	✓	✓
III.	DSCC COM 6.3	DSCC MATERIALS MANAGEMENT	Material Management: Introduction, Store Management and Maintenance, Inventory Management and Control, Material Accounting and Finance.	✓	✓	✓	✓
	DSCC COM 6.4	DSCC RELATIONAL DATABASE MANAGEMENT SYSTEM	relational Database Management: Overview, Design, Commands, Concept, Projects, Functions, Oracle Basics.	✓	✓	✓	✓
IV.	DSEC COM 6.1	DSEC INDUSTRIAL LAW	The Factories Act: The Industrial Disputes Act, The Trade Unions Act, The Workmen Compensation Act, The Payment of Wages Act, The Minimum Wages Act,		✓	✓	✓
	DSEC COM 6.2	DSEC CORPORATE TAX PLANNING	Corporate Tax Planning: Introduction to Tax Management, Concept of Text Planning, Financial Management Decision, Managerial Decision, Special Text Provisions.		✓	✓	✓
V.	GEC COM 6.1	GEC PERSONNEL MANAGEMENT (Interdisciplinary)	Personnel Management: Introduction, Meaning, Concept, Human Resource Planning- Meaning, Characteristics, Objective or Intention and Placement, Motivation and Moral.	✓	✓	✓	✓
VI.	SEC COM 6.1	SEC ONLINE I.T.R. FILLING	Introduction to Income Tax, Registration of PEN, Income Tax Filing Portal, Return Filing - Online or Manual, Online Payment of Tax, Form 6B, View Tax Credit (26AS), E-Filing TDS, Form 24Q and Challan.		✓	✓	✓

CURRICULAM ENRICHMENT
CROSS - CUTTING ISSUES
Subject-Commerce

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. First Semester	DSCC COM 1.1 FINANCIAL ACCOUNTING	Accounting: Concept, Conventions, Principles, Capital and Revenue, Books of Accounting, Final Accounts, Provision and Reserve, Hire and Instalment Purchase System.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.2 BUSINESS COMMUNICATION	Business Communication: Concept, Principle, Corporate-Communication, SWOT Analysis, Improvement, Report Writing, Modern Forms of Communication.	✓	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.3 BUSINESS ECONOMICS	Business Economic: Market Demand Analysis, Consumer Behaviour, Production Analysis, Market Morphology and Equilibrium of firm and industry.	✓	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.4 COMPUTER FUNDAMENTALS	Computer: Introduction, Hardware, Software, Computer Peripheral, Basic Components and Storage, Software and Language System.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	GEC COM 1.1 BASICS OF MANAGEMENT (Interdisciplinary)	Management: Introduction, Principle, Role, Functions, Planning, Decision Making, Organising, Direction, Control, Motivation, Leadership, Coordination, Communication.	✓	✓	✓	<input type="checkbox"/>		
	SEC COM 1.1 VEDIC MATHEMATICS	Vedic Mathematics: Methods and Practice of quick calculation- Addition, Subtraction, Multiplication, Division, Square and Square Roots.	<input type="checkbox"/>	✓	✓	✓		
	VAC COM 1.1 FORMS OF BUSINESS ORGANISATIONS	Business Organisations: Concept, Objective, Social Responsibility, Promotion of new business, Form- Sole Trading, Partnership, Company, Cooperative Society.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENVIRONMENTAL STUDIES - I	Concept of Ecosystem, Structure, Function, Energy Flow: Biodiversity and Its Conservation: Introduction, Bio geographical Reason of India, Global, National and Local Levels, Causes, etc.	✓	✓	✓	✓		

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. Third semester	DSCC COM 3.1 COST ACCOUNTING	Cost Accounting: Concept, Importance, Techniques, Methods of Wages Payment, Unit costing, Output Costing, Reconciliation, Contract Costing, Process Costing.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 3.2 COMPANY LAW	Kinds of companies, nature, scope, starting of company, MOA, AOA, Prospectus, Capital management, Directors, Meetings, Winding up.		✓	✓	<input type="checkbox"/>		
	DSCC COM 3.3 BUSINESS STATISTICS	Statistics: Meaning, Importance, Sampling, Central Tendency, Standard Deviation, Skewness, Dispersion, Correlation, Regression, Index Number, Probability.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 3.4 E-COMMERCE	E-Commerce: Introduction, Security and Encryption, E-payment System, Online Business Transactions, Digital Marketing- Overview.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 3.1 PRINCIPLES OF MARKETING	Marketing: Importance, Functions, Concept, Environment, Consumer Behaviour, Market Segmentation, Product Decision, Service marketing, Green Marketing.	✓	✓	✓	✓		
	DSEC COM 3.2 ACCOUNTING FOR PARTNERSHIP FIRMS	Partnership Accounts: Final Accounts, Admission, Retirement, Death, Dissolution, Amalgamation and Conversion of firm into a Limited Liability Company.	✓	✓	✓	<input type="checkbox"/>		
	SEC COM 3.1 INSURANCE PRACTICES	Insurance Practice: Classification, Organisation, Importance, Functions, Principles, Double Insurance, Different form of Insurance- Life, Fire, Marine, Miscellaneous, Protection of Policy Holder.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	VAC COM 3.1 BUSINESS ETHICS	Business Ethics: Concept, Nature, Values, Changing Value System of India, Organisational Culture, TQM, Corporate Social Responsibility, Social Audit, Ethics in Marketing.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENGLISH LANGUAGE AND COMMUNICATION SKILL	Communication: Theory, Types, Barriers; Tense, Voice, Narration, Models; Writing Skill: Notice, Dialogue, Report, Letter, Business, Appointment; Translation; Speaking Skill: Dialogue, Interview.	✓	✓	✓	<input type="checkbox"/>		

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. Fourth semester	DSCC COM 4.1 CORPORATE ACCOUNTING	Share and Debentures: Issue, Reissue, Financial Statement, Liquidation, Valuation of Share and Goodwill, Internal Reconstruction, Consolidated Balance Sheet of Holding Company.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 4.2 PRINCIPLES OF BUSINESS MANAGEMENT	Management: Concept, Process, Importance, Organisation, Organisation Structure, Direction, Coordination, Control, Motivation.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 4.3 FUNDAMENTALS OF ENTREPRENEURSHIP	Entrepreneurship: Meaning, Origin, Concept, Importance, Promotion of a Venture, Entrepreneurial Behaviour, Entrepreneurial Development Programmes- National and State.	✓	✓	✓	✓		
	DSCC COM 4.4 COMPUTERIZED ACCOUNTING WITH TALLY	Accounting in Tally.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 4.1 INTERNATIONAL MARKETING	International Marketing: Nature, Scope, Importance, Environment, Promotion of Product, Methods, International Distribution, Export Policy and Practices in India.	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 4.2 ACCOUNTING FOR SPECIAL VENTURES	Consignment Accounts, Branch Account, Joint Venture, Royalty Accounts, Accounting of Not for Profit Organisations, Investment Account.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	SEC COM 4.1 INVESTMENT PRACTICES	Investment: Meaning, Nature, Objective, Process, Alternatives of Investment, Return, Risk, Investors Protection, Awareness, Activism.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	VAC COM 4.1 INTERNATIONAL TRADE ORGANISATIONS	Regional Economic Groups: GATT, WTO, IMF, World Bank, UNCTAD, EU, EFTA, ASEAN, SAARC, SAFTA.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENVIRONMENTAL STUDIES-II	Environment Pollution: Causes, Effect, Types- Air, Water, Noise, Soil, Merin and Nuclear Pollution; Solid Waste Management, Human Population and The Environment, Social and Legal Issues About the Environment.	✓	✓	✓	✓		

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. Fifth semester	DSCC COM 5.1 INCOME TAX (PART-I)	Income Tax: Definitions, Basis of Charges, Agricultural Income, Residence, Exempted Income, Various Heads of Incomes, Aggregation of Incomes, Set Off or Carry Forward of Losses.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 5.2 MANAGEMENT ACCOUNTING	Management Accounting: , Functions, Importance, Decision Making, Tools Techniques, Ratio Analysis, Fund and Cash Flow Statement, Budgeting, Break Even Analysis, Standard Costing, Variance Analysis.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 5.3 FINANCIAL MARKETS & INSTITUTIONS	Financial System: Introduction, Nature, Role, Financial Market Overview, Money and Capital Market, Instruments, Role of SEBI, RBI, Commercial Banks, Other Banks, Stock Exchange, Financial Services.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 5.4 PROGRAMMING IN VISUAL BASIC	Introduction to Visual Basic, Decision and Conditions, Visual Basic Controls, Database Programming, Data Environment and Data Report.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 5.1 INDUSTRIAL RELATION	Industrial Relation: Meaning, Elements, Feature, Policy, Collective Bargaining.	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 5.2 INDIRECT TAX WITH G.S.T.	Custom Duty, CG State Excise Duty, GST.		✓	✓	✓		
	GEC COM 5.1 MARKETING MANAGEMENT (Interdisciplinary)	Marketing Management: Introduction, Concept, Evolution, Marketing Mix and Process of Market Selection, Product Decision, and Distribution Channels.	✓	✓	✓	✓		
	SEC COM 5.1 ACCOUNTING IN TALLY	Accounting in Tally	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. Sixth semester	DSCC COM 6.1 INCOME TAX (PART-II)	Income Tax: Deduction, Computation of Total Income of Individual, TDS, TCS, Assessment Procedure, Authority, Filing of Income Tax.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 6.2 AUDITING	Audit: Introduction, Meaning and Objectives, Audit Process, Audit of Limited Company, Audit Report, Investigation, Recent Trends in Auditing.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 6.3 MATERIALS MANAGEMENT	Material Management: Introduction, Store Management and Maintenance, Inventory Management and Control, Material Accounting and Finance.	<input type="checkbox"/>	<input type="checkbox"/>	✓	✓	<input checked="" type="checkbox"/>	
	DSCC COM 6.4 RELATIONAL DATABASE MANAGEMENT SYSTEM	relational Database Management: Overview, Design, Commands, Concept, Projects, Functions, Oracle Basics.	<input type="checkbox"/>	✓	✓	✓	<input checked="" type="checkbox"/>	
	DSEC COM 6.1 INDUSTRIAL LAW	The Factories Act: The Industrial Disputes Act, The Trade Unions Act, The Workmen Compensation Act, The Payment of Wages Act, The Minimum Wages Act,	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 6.2 CORPORATE TAX PLANNING	Corporate Tax Planning: Introduction to Tax Management, Concept of Text Planning, Financial Management Decision, Managerial Decision, Special Text Provisions.		✓	✓	<input type="checkbox"/>		
	GEC COM 6.1 PERSONNEL MANAGEMENT (Interdisciplinary)	Personnel Management: Introduction, Meaning, Concept, Human Resource Planning- Meaning, Characteristics, Objective or Intention and Placement, Motivation and Moral.	✓	✓	✓	<input checked="" type="checkbox"/>		
	SEC COM 6.1 ONLINE I.T.R. FILLING	Introduction to Income Tax, Registration of PEN, Income Tax Filing Portal, Return Filing - Online or Manual, Online Payment of Tax, Form 6B, View Tax Credit (26AS), E-Filing TDS, Form 24Q and Challan.		✓	✓	<input type="checkbox"/>		

B. Com. First Semester

Paper	Paper Code	Course (Paper /Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 1.1	DSCC FINANCIAL ACCOUNTING	80	7	6	7	20	40	100
II.	DSCC COM 1.2	DSCC BUSINESS COMMUNICATION	80	7	6	7	20	40	100
III.	DSCC COM 1.3	DSCC BUSINESS ECONOMICS	80	7	6	7	20	40	100
	DSCC COM 1.4	DSCC COMPUTER FUNDAMENTALS PRACTICAL (B.Com. Computer)	60 25	5	5	5	15	40	100
IV.	GEC COM 1.1	GEC BASICS OF MANAGEMENT (Interdisciplinary)	80	7	6	7	20	40	100
V.	SEC COM 1.1	SEC VEDIC MATHEMATICS	40	4	3	3	10	20	50
VI.	VAC COM 1.1	VAC FORMS OF BUSINESS ORGANISATIONS	40	4	3	3	10	20	50
VII.	AEC	AEC ENVIRONMENTAL STUDIES - I	40	4	3	3	10	20	50

B. Com. First Semester	
COURSE CODE: DSCC COM 1.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
FINANCIAL ACCOUNTING	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks:</p> <p>Objective type questions: 08 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Accounting: An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions; Accounting Standard: International Accounting Standard (only outlines), Accounting Standard in India. Concept of Capital & Revenue.
UNIT-2 15 Hours	Accounting Transaction: Concept of Double Entry System, Book of original records: Journal, Ledger, Sub-Division of Journal: Cashbook. Final Accounts: Trial Balance, Trading account; Profit & loss account; Balance sheet; with adjustment entries.
UNIT-3 15 Hours	Depreciation Provisions and Reserve: Concept of Depreciation; Causes of depreciation; Depreciation, depletion, amortization, Depreciation Accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of Replacement Cost; Depreciation policy; as per Indian Accounting Standard. Provision and Reserves.
UNIT-4 15 Hours	Special Accounting Areas: Hire purchase and installment purchase system: meaning of hire purchase contract, Legal provision regarding hire purchase contract; Accounting for goods of substantial sale values and accounting records for goods for small values; Installment purchase system; After sales service.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 7. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House 8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 9. Tulsian, P.C. Financial Accounting, Pearson Education. 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

B. Com. First Semester
COURSE CODE: DSCC COM 1.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II

BUSINESS COMMUNICATION

Course Outcomes

Objective: The course aims to impart the learner's skills in reading, writing, comprehension, and Communication in business field, especially using electronic media.

Learning Outcomes: After completion of the course, learners will be able to:

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3		✓									
CO 4					✓						
CO 5				✓							

B. Com. First Semester	
COURSE CODE: DSCC COM 1.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS COMMUNICATION	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks:</p> <p>Objective type questions: 08 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Introducing Business Communication: Definitions, concept and Significance of communication,</p> <p>Principle of effective communication;</p> <p>Self-Development and Communication;</p> <p>Development of positive personal attitudes, SWOT analysis;</p>
UNIT-2 15 Hours	<p>Corporate Communication: Formal and Informal communication networks, grape wine communication;</p> <p>Miscommunication (Barriers); improving communication.</p> <p>Audience analysis and feedback.</p>
UNIT-3 15 Hours	<p>Report Writing: Introduction to a proposal, Short report and formal report, report preparation.</p> <p>Principle of oral presentation, factor effecting oral presentation.</p> <p>Interview skills: Appearing in interviews, Conducting interview.</p>
UNIT-4 15 Hours	<p>Non-Verbal Aspects of Communicating. Body Language: Kinesics, Proxemics, Para Language.</p> <p>Modern Forms of Communicating: Fax; E-Mail; video conferencing; etc.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Bovee, and Thill, Business Communication Essentials, Pearson Education 2. Shirley Taylor, Communication for Business, Pearson Education 3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education 4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education 5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education 6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education.

B. Com. First Semester
COURSE CODE: DSCC COM 1.3
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
BUSINESS ECONOMICS

Course Outcomes

Objective: The course aims to acquaint the learners with fundamental economic theories and their Impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various Economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behavior of firms and response of firms to Different market situations;
5. Examine various facts of pricing under different market situations

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1						✓					
CO 2			✓								
CO 3					✓						
CO 4							✓				
CO 5				✓							

B. Com. First Semester	
COURSE CODE: DSCC COM 1.3	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS ECONOMICS	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction to micro and macroeconomics, importance, limitations, nature, difference between micro and macroeconomics. Business economics - meaning, definition and objectives. market demand analysis - meaning of demand and determinants of demand, change in demand, demand function, law of demand, types of demand and its exceptions, elasticity of demand.
UNIT-2 15 Hours	Consumer Behavior - law of diminishing marginal utility, consumer surplus, indifference curve technic, budget line and determination of equilibrium
UNIT-3 15 Hours	Production analysis - meaning of supply and supply function, concept of stock, determinants of supply, law of supply, change in supply. Production function, law of variable proportions, law of returns to scale.
UNIT-4 15 Hours	Market morphology and equilibrium of firm and industry – meaning, classification and types of market, market structure, perfect and imperfect competition, determination of price, monopoly and price discrimination, monopolistic market and product differentiation, oligopoly
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education. 2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning 3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education. 4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education. 5. Case and Fair, Principles of Micro Economics, Pearson Education 6. Koutsiyannis, Modern Micro Economic Theory. 7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning 8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education. 9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.

B. Com. (Computer) First Semester
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
COMPUTER FUNDAMENTALS

Course Outcomes

Objectives: To provide knowledge of the computers and why computers are essential components in business and society.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Acquire knowledge of basic computer Technology.
2. Gain Knowledge about H/w and S/w Concepts with its technology areas.
3. Understand the history and types of computers and various input/output devices.
4. Understand the concept of memory and its types.
5. Understand the basic components and storage of computer system.
6. Understand the concept of software and computer languages.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2				✓							
CO 3					✓						
CO 4		✓									
CO 5							✓				
CO 6					✓						

B. Com. (Computer) First Semester	
COURSE CODE: DSCC COM 1.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
COMPUTER FUNDAMENTALS	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 11Hours	Introduction of computer, Characteristics, History of computer, Generation of computer, Types of Computers, Block diagram of CPU, Digital and Analog computers and its evolution. Major components of digital computers, types of digital computers, Microprocessors, Single chip Microcomputer, Large and small computers, Users interface, hardware, software and firmware, multiprogramming, multiuser system, Dumb smart and intelligent terminals, Number system & Computer Codes: Number systems: Decimal number system. Binary number system. Octal and Hexadecimal number system. 1's and 2's complement. Codes: ASCII, EBCDI codes, gray code and BCD.
UNIT-2 11 Hours	Computer Peripherals: Introduction to Input Devices: Categorizing Input Hardware, Keyboard , Direct Entry- Card Readers Scanning Devices O.M.R. Character Readers, Thumb Scanner, MICR Smart Cards, Voice Input Devices Pointing Devices Mouse Light Pen, Touch Screen., Computer Output Devices: Output Fundamentals, Hardcopy Output Devices, Impact Printers, Non-Impact Printers , Plotters, Computer output Microfilm/Microfiche (COM) System, Softcopy Output Devices, Cathode Ray Tube, Flat Screen Technologies, Projectors, Speakers
UNIT-3 12 Hours	Basic Components and Storage: Central Processing Unit: The Microprocessor, control unit, A.L.U., Registers, Buses, Main Memory , Main Memory (RAM) for microcomputers, Read Only Memory (ROM). Storage Devices: Storage Fundamentals, Primary and Secondary Storage , Data Storage and Retrieval Methods Sequential, Direct & Indexed Sequential, Tape Storage and Retrieval Methods Tape storage Devices, characteristics and limitations, Direct access Storage and Microcomputers Hard Disks. Disk Cartridges, Direct Access Storage Devices for large Computer systems, Mass storage systems and Optical Disks, CD ROM .
UNIT-4 11Hours	Software and languages: System Software: System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems, Boot Loader, Diagnostic programs, BIOS, Utility, Programs, Application Software: Microcomputer software, Interacting with the system, Trends in PC software, Type of application Software, Difference between program and packages, Computer Language: Definition, generation of computer languages, type of languages Language processors: Assembler, Interpreter, compiler , linker and loader, Programming constructs, Algorithm and flowchart.
SUGGESTED READINGS	Text Books: Computer Fundamentals, PK Sinha, BPB publication, sixth edition. Fundamentals of Computer by V Rajaraman. Computer Fundamentals Architecture and Organization, B Ram

B. Com. (Computer) First Semester

COURSE CODE: DSCC COM 1.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

COMPUTER FUNDAMENTALS (LAB PRACTICAL)

1. Understand the concept of the computer?
2. Hardware vs Software
3. Basic parts of computer : keyboard, mouse
4. Using keyboard
5. Using mouse
6. Button and ports on a computer
7. Inside a computer: inside a computer case, Laptop ports,
8. Operating system in different devices
9. Understanding applications?
10. Settings up a computer
11. Windows Basics: Getting started with your first computer: Desktop interface,
12. Working with files: computer file system, basic Navigation, deleting, opening files, shutting down your computer,
13. Output device: Hardcopy and softcopy
14. Computer storage device: RAM, Hard disk, optical disc: CD,
15. Working with flash drive USB drive

B.A. First Semester	
COURSE CODE: GEC COM 1.1	
CODE TYPE: Generic Elective Course (GEC)	
BASICS OF MANAGEMENT	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks:</p> <p>Objective type questions: 08 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Management: Introduction- meaning, characteristics, significance of management; level of management; principles of management; managerial roles; functions of management.
UNIT-2 15 Hours	Planning: Concept, objects, importance, principles, process. Decision making: Concept, importance, types, principles, process, techniques. Organizing: Concept, importance, principles, types of organization structure.
UNIT-3 15 Hours	Direction: Concept, importance, principles, techniques. Control: Concept, objects, importance, process, principles, techniques. Motivation: Concept, importance, theories of motivation.
UNIT-4 15 Hours	Leadership: Concept, importance, functions, leadership styles. Co-ordination: Concept, importance, principles. Communication: Concept, importance, process, principles, types.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education. 2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 3. George Terry, Principles of Management, Richard D. Irwin 4. Newman, Summer, and Gilbert, Management, PHI. 5. James H. Donnelly, Fundamentals of Management, Pearson Education. 6. B.P. Singh and A. K. Singh, Essentials of Management, Excel Books 7. Griffin, Management Principles and Application, Cengage Learning 8. Robert Kreitner, Management Theory and Application, Cengage Learning. 9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi. 10. Peter F Drucker, Practice of Management, Mercury Books.

B. Com. First Semester
COURSE CODE: SEC COM 1.1
CODE TYPE: Skill Enhancement Course (SEC)
PAPER : V
VEDIC MATHEMATICS

Course Outcomes

Objective: Enable to know and use of various concepts of Vedic Mathematics.

Learning Outcomes: After completion of the course, learners will be able to:

1. Enable to know about various concepts of Vedic Mathematics.
2. To know about the functions of addition, subtraction and multiply and their usage in division making.
3. Use of division and square in modern universe by Vedic Mathematics.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2					✓						
CO 3							✓				

B. Com. First Semester	
COURSE CODE: SEC COM 1.1	
CODE TYPE: Skill Enhancement Course (SEC)	
VEDIC MATHEMATICS	
SEMESTER END EXAM MARKS : 40	CREDITS : 2
INTERNAL ASSESMENT MARKS : 10	HOURS : 30 (Theory & Internal)
TOTAL MARKS : 50	
<p>Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Vaidic Mathematics: brief history of Vedic mathematics in Indian knowledge tradition, Methods and practice of quick calculation: Addition - purana-puranabham, shoonyant sankhya, Sutra nikhilam, ekadhikena purvena or shuddh vidhi, Subtraction: ekanyunena purvena, Sutra shoonyant, Multiplication: Sutra urdhvatrayagbhyam- Aadhar vidhi, samanya vidhi; upadhaar vidhi- Sutra ekadhikena purvena, eknyunena purvena, saman ankon ki shrankhala</p>
UNIT-2 15 Hours	<p>Division: dhvjank vidhi, Aadhar vidhi; Square: Aadhar vidhi, upadhar vidhi, dvandvayog vidhi; Square roots: vilokanam vidhi, Method of quick verification of answers from digit sum: navank vidhi, ekadashank vidhi.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Shukla S. M., : Business Mathematics, Sahitya Bhawan Publication, Agra. 2. Karim & Agrawal : Business Mathematics, SBPD Publishing Huouse, Agra.

B. Com. First Semester
COURSE CODE: VAC COM 1.1
CODE TYPE: Value added Course (VAC)
PAPER : VI
FORMS OF BUSINESS ORGANISATIONS

Course Outcomes

Objective: To understand various forms of business and their suitability and their social responsibility.

Learning Outcomes: After completion of the course, learners will be able to:

1. To understand the concept of a business and its' objectives.
2. Understand the social responsibility of a business.
3. To analyze the promotion of a new business.
4. To understand various forms of business and their suitability.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2										✓	
CO 3									✓		
CO 4						✓					

B. Com. First Semester	
COURSE CODE: VAC COM 1.1	
CODE TYPE: Value Added Course (VAC)	
FORMS OF BUSINESS ORGANISATIONS	
SEMESTER END EXAM MARKS : 40	CREDITS : 2
INTERNAL ASSESMENT MARKS : 10	HOURS : 30 (Theory & Internal)
TOTAL MARKS : 50	
<p>Scheme of marks:</p> <p>Objective type questions: 07 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Business Concept : meaning, functions, scope and importance;</p> <p>Objectives of business;</p> <p>Social responsibility of business;</p> <p>Promotion of a new business.</p>
UNIT-2 15 Hours	<p>Forms of business organisation and choice of a suitable form;</p> <p>Sole trading;</p> <p>Partnership business;</p> <p>Joint stock company;</p> <p>Organisation of Co-operative society.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Shukla, Sahaya and saksena : Business Organisation, Sahitya Bhawan Publication, Agra. 2. Gupta & Chaturvedi : Business Management, Shivlal Agrawal & Company, Indore.

B. Com. Second semester

Paper	Paper Code	Course (Paper /Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 2.1	DSCC BUSINESS MATHEMATICS	80	7	6	7	20	40	100
II.	DSCC COM 2.2	DSCC BUSINESS REGULATORY FRAMEWORK	80	7	6	7	20	40	100
III.	DSCC COM 2.3	DSCC BUSINESS ENVIRONMENT	80	7	6	7	20	40	100
	DSCC COM 2.4	DSCC P C SOFTWARE PRACTICAL (B.Com. Computer)	60 25	5	5	5	15	40	100
IV.	GEC COM 2.1	GEC OFFICE MANAGEMENT (Interdisciplinary)	80	7	6	7	20	40	100
V.	SEC COM 2.1	SEC BANKING PRACTICES	40	4	3	3	10	20	50
VI.	VAC COM 2.1	VAC BUSINESS LAW	40	4	3	3	10	20	50
VII.	AEC	AEC HINDI LANGUAGE AND COMMUNICATION SKILL	40	4	3	3	10	20	50

B. Com. Second Semester
COURSE CODE: DSCC COM 2.1
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : I

BUSINESS MATHEMATICS

Course Outcomes

Objectives: To provide knowledge of understanding basic terms in the areas of business calculus and financial mathematics, independently solving of business problems.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Define basic terms in the areas of business calculus and financial mathematics.
2. Explain basic methods of solving equations and use them in practical life problems.
3. Acquire knowledge of Ratio, Proportion, Average Matrix and determinants.
4. Solve problems in the areas of loan and consumer credit with simple and compound interest.
5. Understand and able to do business transactions with knowledge of commission, brokerage, discount profit and loss.
6. Connect acquired knowledge and skills with practical problems in economic practice.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2					✓						
CO 3			✓								
CO 4					✓						
CO 5				✓							
CO 6							✓				

B. Com. Second Semester	
COURSE CODE: DSCC COM 2.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS MATHEMATICS	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks:</p> <p>Objective type questions: 08 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Commission and Brokerage: Meaning, types of business agency, cash and redemption transactions, commission before and after bonus benefits, problems related to the word prior/ due amount.</p> <p>Discount: Meaning and types, problems related to trading discount, cash discount, sequential discount and equivalent discount rate.</p> <p>Profit and Loss: Cost or purchase price. selling price, profit, loss, gross profit, concept of gross profit, percentage profit loss, purchase and sale price, more than one buyer and seller, dishonesty, adulteration, discount, commission related problems.</p>
UNIT-2 15 Hours	<p>Logarithms and Antilogarithms: Meaning, properties, fundamental laws and types, practical use of logarithm and antilogarithm table.</p> <p>Simple and Compound interest: Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. Calculation of interest by third, tenth and tenth rule and common multiplier method.</p>
UNIT-3 15 Hours	<p>Simultaneous equations: Meaning, characteristics, methods of solving equations in two variables (Graphical, Substitution, Elimination and Cross multiplication).</p> <p>Preparation of Invoice: Meaning, Contents, Advantages and types of Invoice, Methods of preparing Invoice.</p>
UNIT-4 15 Hours	<p>Matrices: Meaning and definitions, types of matrix, Algebra of matrix, transposed matrix;</p> <p>Determinants: Meaning and definitions, minor, co-factor, calculation of values of determinants up to third order, Laplace's method, Sarru's method.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons. 2. Budnick, P. Applied Mathematics. McGraw Hill Education. 3. R.G.D. Allen, Mathematical Analysis For Economists 4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education. 5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education. 6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning. 7. Thukral, J.K., Mathematics for Business Studies. 8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education. 9. Soni, R.S., Business Mathematics. Ane Books, New Delhi. 10. Singh J. K., Business Mathematics. Himalaya Publishing House.

B. Com. Second Semester
COURSE CODE: DSCC COM 2.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II
BUSINESS REGULATORY FRAMEWORK

Course Outcomes

Objectives: To understand different laws concerning business proceedings and its implications in the dynamic business environment.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Describe the various elements of contract
2. Explain the provisions of various elements of contract
3. Explain the rights and duties of bailer, bailee, Pawnee and surety
4. Distinguish between Bailment and Pledge and Indemnity and Guarantee
5. Describe the provisions of agency.
6. Explain the Contract of Sale.
7. Describe various important Acts related to Business.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2	✓										
CO 3		✓									
CO 4				✓							
CO 5							✓				
CO 6							✓				
CO 7								✓			

B. Com. Second Semester	
COURSE CODE: DSCC COM 2.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS REGULATORY FRAMEWORK	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void.
UNIT-2 15 Hours	Special contracts: Indemnity; Guarantee; Bailment and pledge; Law of Agency: meaning, modes of creating agency, types of agents, Personal liability of an agent and Termination of agency.
UNIT-3 15 Hours	Sale of Goods Act (1930): definition, sale and agreement to sale, types of goods, conditions and warranties, sale by non-owners, unpaid seller, CIF, FOB and ex-ship contract.
UNIT-4 15 Hours	Negotiable Instrument Act (1881): definition of Negotiable Instrument; Feature, promissory note, Bill of exchange, cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; dishonor and discharge of Negotiable Instrument;
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi. 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. Sushma Arora, Business Laws, Taxmann Pulications. 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

B. Com. Second Semester	
COURSE CODE: DSCC COM 2.3	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS ENVIRONMENT	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Business environment: types of environment, internal, external, micro and macro environment, competitive structure of industry, environment analysis and strategic management, limitation of environmental analysis.
UNIT-2 15 Hours	Economic problem of growth: inflation, parallel economy, industrial sickness. Economic factors of growth: foreign direct investment (FDI), foreign portfolio investment (FPI), micro, small and medium enterprises (MAMEs).
UNIT-3 15 Hours	Government policies: Export-Import policy, monetary and fiscal policy, privatization, liberalization, globalization, demonetization, disinvestment, foreign exchange management act 2000, industrial policy, industrial licensing (national and state)
UNIT-4 15 Hours	Economic planning: need, objectives, strategy, review of previous plan, NITI Aayog, Gross Domestic Product: meaning, characteristics, Calculation and impact in employment and productivity with reference to India and Chhattisgarh Economic environment in Chhattisgarh: Economy of Chhattisgarh, it's basic features, population of Chhattisgarh and its characteristics, industry and industrial development in Chhattisgarh, mineral and mineral based industries in Chhattisgarh, Agriculture in Chhattisgarh, forest and forest produce in Chhattisgarh, development of power in Chhattisgarh, development of transport.
SUGGESTED DREADINGS	<ol style="list-style-type: none"> 1. Sundaram and Black - The International Business Environment, Prentice Hall, New Delhi . 2. Agarwal A. N. - Indian Economy, Vikas Publishing House, Delhi . 3. Khan Farocq - Business and society . S. Chand, Delhi . 4. Dutt R and Sundharam K.P.M. - Indian Economy, S. Chand, Delhi . 5. Misra S.K. and Pury V.K. - Indian Economy, Himalaya Publishing House , New Delhi . 6. Dutt Ruddar - Economic Reforms in India - A Critique, S. Chand, New Delhi . 7. Francis Cherunilam - Business Environment , Himalaya Publishing House, Bombay , 8. Adhikary - Economic Environment of Business, Sultan Chand and sons . 9. Kuchhal S.C. - Industrial Economy of India, Chaitanya Publishing House , Allahabad 10. Namboodiripad E.M.S. - Indian Planning in crisis, National book centre, Ashoka Road ,New Delhi.

B. Com. (Computer) Second Semester
COURSE CODE: DSCC COM 2.4
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
P C SOFTWARE

Course Outcomes

Objectives: To provide knowledge of the P C SOFTWARE.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Acquire knowledge of basic windows operating system.
2. Gain Knowledge while working with MS-Word along with its tools.
3. Analyze & learning with MS-Excel and its applications.
4. Understand the importance of MS-PowerPoint with setting templates and views.
5. Design & Analyze the interactive PowerPoint presentation using all its animations. etc.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2				✓							
CO 3								✓			
CO 4			✓								
CO 5								✓			

B. Com. (Computer) Second Semester	
COURSE CODE: DSCC COM 2.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
P C SOFTWARE	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM MARKS : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	PC PACKAGE: Introduction to PC and Types of PC, Introduction to word processing software and its features, creating new document, saving documents, Opening and printing documents. Home Tab: Setting fonts, Paragraph settings, various styles (Normal, no spacing, Heading1, Heading2, Title Strong), Find & replace, Format Printer, Copy paste and pasts special. Insert Tab: Pages, Tables, pictures, clipart, shapes, header & footer, word art, equation and symbols. Page Layout Tab: Page setup, page Background, Paragraph (indent and spacing). Mailing Tab: Create envelops and Labels, Mail merge. Review Tab: Spelling and grammar check, new comment, Protect document. View Tab: Document views, zoom, Window (New window, Split, Switch window).
UNIT-2 15 Hours	WORKING WITH MS-EXCEL: Introducing Excel, Use of Excel sheet, creating new sheet, Saving, Opening & Printing workbook. Home Tab: Font, Alignment, Number, Styles and cells and editing, Conditional Formatting. Insert Tab: Table, Charts (Column Chart, Pie chart, Bar chart, Line chart) and Texts (heading & Footer, word art, signature line). Page Layout Tab: Page setup options, Scale to fit (width, height, scale) Formulas Tab: Auto sum (sum, average, min, max). 12 Logical (IF, and, or, not, true, false), Math & trig (sin, cos, tan, ceiling, floor, fact, mod, log), watch window. Data Tab: Get external data from MS Access, Sort and filter options, Data validation, Group and ungroup. Review Tab: Protect sheet, protect workbook and Share workbook. View Tab: Page break, Page layout, freezing panes, Split and hide.
UNIT-3 15 Hours	WORKING WITH MS-POWERPOINT: Introducing power point, Use of power point presentation, creating new slides saving, Opening and printing. Home Tab: New slide, Layout, Reset, Delete, setting text direction, align text, convert to 12 smart art, drawing options. Insert Tab: Table picture, clipart, photo album, smart art, shapes and chart, movie and sound, hyperlink and action, text box, word art object, Design Tab: Page setup option, slide orientation, applying various themes, selecting background style and formatting it. Animation Tab: Custom animation for entrance, exit and emphasis, applying slide transition, setting transition speed and sound, animation on rehears timing. Slide show & View Tab: Start slide show options, setup option. View Tab: Presentation views, colors and window option.
UNIT-4 15 Hours	WORKING WITH MS-ACCESS: Front end and back end of application, Introduction to DMBS, features of DBMS, creating blank databases, Saving it in accdb format. Defining data type in MS Access. Home Tab: Datasheet view, design view, pivot chart view, pivot table view, sort and filter prions. Create Tab: Creating tables, creating reports, query wizard. External Data Tab: Importing data from access and excel sheet, exporting data to excel and MS word. Datasheet Tab: Relationships, fields and columns options, Data type and formatting options.
SUGGESTED READINGS	Text Books: <ul style="list-style-type: none"> ● Microsoft Office 2007 Fundamentals, L. Story, D. Walls. ● MS Office, S.S. Shrivastava, Firewall Media. ● Office 2000 made easy, Alan Neibauer, Tata McGraw Hill. 4.FLASHMX Bible, Robert Reinhart. ● Sams Teach Yourself Macromedia Flash 8 in 24 Hours, Phillip Kerman ● How to do everything with Macromedia, Bonnic Blake, Doug Sahlin E-learning Resources: <ol style="list-style-type: none"> 1. Introduction to MS-Word: https://www.w3schools.blog/ms-word-tutorial 2. Introduction to MS-Excel: https://www.w3schools.com/excel/excel_introduction.php 3. Introduction to MS-Power Point: https://www.w3schools.blog/powerpoint-tutorial 4. Introduction to MS-Access: https://www.w3schools.com/sql/sql_ref_msaccess.asp

B. Com. (Computer) Second Semester

COURSE CODE: DSCC COM 2.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

PC SOFTWARE (LAB PRACTICAL)

MS Word

1. Prepare a grocery list having four columns (Serial number, the name of the product, quantity and price) for the month of April, 06.
 - Font specifications for Title (Grocery List): 14-point Arial font in bold and italics.
 - The headings of the columns should be in 12-point and bold.
 - The rest of the document should be in 10-point Times New Roman.
 - Leave a gap of 12-points after the title.
2. Create a telephone directory.
 - The heading should be 16-point Arial Font in bold.
 - The rest of the document should use 10-point font size.
 - Other headings should use 10-point Courier New Font.
 - The footer should show the page number as well as the date last updated.
3. Design a time-table form for your college.
 - The first line should mention the name of the college in 16-point Arial Font and should be bold.
 - The second line should give the course name/teacher's name and the department in 14-point Arial.
 - Leave a gap of 12-points.
 - The rest of the document should use 10-point Times New Roman font.
 - The footer should contain your specifications as the designer and date of creation.
4. XYZ Publications plans to release a new book designed as per your syllabus Design the First page of the book as per the given specifications.
 - The title of the book should appear in bold using 20-point Arial font.
 - The name of the author and his qualifications should be in the center of the page in 16-point Arial font.
 - At the bottom of the document should be the name of the publisher and address in 16-point Times New Roman.
 - The details of the offices of the publisher (only location) should appear in the footer
5. Create the following one page documents.
 - Compose a note inviting friends to a get-together at your house, including a list of things to bring with them.
 - Design a certificate in landscape orientation with a border around the document.
 - Design a Garage Sale sign.
 - Make a sign outlining your rules for your bedroom at home, using a numbered list.
6. Create the following documents:
 - A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
 - Use a newsletter format to promote upcoming projects or events in your classroom or college.
7. Convert following text to a table, using comma as delimiter Type the following as shown (do not bold).
 - Color, Style, Item
 - Blue, A980, Van
 - Red, X023, Car
 - Green, YL724, Truck
 - Name, Age, Sex
 - Bob, 23, M
 - Linda, 46, F
 - Tom, 29, M
8. Enter the following data into a table given on the next page.

Salesperson	Dolls	Trucks	Puzzles
Kennedy, Sally	1327	1423	1193
White, Pete	1421	3863	2934
Piller, James	5214	3247	5467
York, George	2190	1278	1928

Banks, Jenifer	1201	2528	1203
Atwater, Kelly	4098	3079	2067
Piller, James	5214	3247	5467
York, George	2190	1278	1928
Banks, Jennifer	1201	2528	1203
Atwater, Kelly	4098	3079	2067

Add a column Region (values: S, N, N, S, S,S) between the Salesperson and Dolls columns to the given table Sort your table data by Region and within Region by Salesperson in ascending order: In this exercise, you will add a new row to your table, place the word Total at the bottom of the Salesperson column and sum the Dolls, Trucks and Puzzles columns

9. Wrapping of text around the image.

MS Excel

1. Enter the following data in Excel sheet

State	Qtr1	Qtr2	Qtr3	Qtr4	Qtr Total	Rate Amount
Delhi	2020	2400	2100	3000	15	
Punjab	1100	1300	1500	1400	20	
U.P.	3000	3200	2600	2800	17	
Haryana	1800	2000	2200	2700	15	
Rajasthan	2100	2000`	1800	2200	20	
Total						
Average						

a. Apply formatting as follow

1. Title in Times New Roman
 2. Font size - 14
 3. Remaining text- Arial, Font size -10
 4. State names and Qtr. Heading Bold, Italic, with Gray fill colour
 5. Numbers in two decimal places
 6. Qtr. Heading in center alignment
 7. Apply Border to whole data
- b. Calculate state and Qtr. Total
- c. Calculate average for each quarter
- d. Calculate Amount= Rate*Total

2. Given the following worksheet

	A	B	C	D
1.	Roll No	Name	Marks	Grade
2.	1001	Sachin	99	
3.	1002	Sehwag	65	

4.	1003	Rahul	41	
5.	1004	Sourav	89	
6.	1005	Harbhajan	56	

calculate the grade of these students on the basis of following guideline:

if Marks Then Grade

>=80 A+

>=60 and <80 A

>=50 and <60 B

<50 F

3. Calculate the commission earned by the salesmen on the basis of following Candidates:

	A	B	C	D	E	F	G	
1	Salesman	Sales in (Rs.)						Commission
2	No	Qtr1	Qtr2	Qtr3	Qtr4	Total		
3	S001	5000	8500	12000	9000			
4	S002	7000	4000	7500	11000			
5	S003	4000	9000	6500	8200			
6	S004	5500	6900	4500	10500			
7	S005	7400	8500	9200	8300			
8	S006	5300	7600	9800	6100			

Calculate the commission earned by the salesman on the basis of following candidates.

if	Total sales	Then Commission
	<20000	0% if sales
	>20000 and <25000	4% of sales
	>25000 and <30000	5.5% of sales
	>30000 and < 35000	8% of sales
	>=35000	11% of sales

The total sales are sum of sales of all four Quarters

4. Company XYZ Ltd. pays a monthly salary to its employees who & deductions. The details of consist of basic salary, allowances, allowances and deductions are as follows:

- **HRA Dependent on Basic**

30% of Basic if Basic <=1000

25% of Basic if Basic>1000 & Basic <= 3000 20% of Basic if Basic >3000

- **DA Fixed for all employees, 30% of Basic**

- **Conveyance Allowance (CA)**

Rs50/- if Basic is <=1000

Rs75/- if Basic >1000 & Basic<=2000

Rs100 if Basic >2000

- **Entertainment Allowance (EA)**

Nil if Basic is <=1000

Rs100/- if Basic > 1000

Deductions

- **Provident Fund**

6% of Basic

- **Group Insurance Premium**

Rs40/- if Basic is ≤ 1500

Rs. 60/-if Basic 1500 & Basic ≤ 3000

Rs. 80/- if Basic >3000

- **Calculate the following:**

Gross Salary = Basic + HRA+ DA+ CA+ EA

Total Deduction= Provident fund + Group Insurance Premium

Net Salary= Gross Salary – Total Deduction

5. Create Payment table for a fixed Principal amount, variable rate of interests and time in the format below:

No of Installation	5%	6%	7%	8%	9%
3					
4					
5					
6					

6. Use an array formula to calculate simple interest for given principal amounts given the rate of Interest and time

Rate of Interest	8%
Time	5 Years
Principal	Simple Interest
1000	
18000	
5200	

7. The following table gives year wise sale figure of five salesmen in Rs.

Salesman	2019	2020	2021	2022
S1	10000	12000	20000	50000
S2	15000	18000	50000	60000
S3	20000	22000	70000	70000
S4	30000	30000	100000	80000
S5	40000	45000	125000	90000

- Calculate total sale year wise
- Calculate the net sale made by each salesman
- Calculate the maximum sale made by the salesman

Expenses	Jan	Feb	March Quarter Total	Quarter Average
Rent	600.00	600.00	600.00	
Telephone	48.25	43.50	60.00	
Utilities	67.27	110.00	70.00	
Credit Card	200.00	110.00	70.0	
Oil	100.00	150.00	90.00	
AV to Insurance	150.00			
Cable TV	40.75	40.75	40.75	
Monthly Total				

- Calculate the commission for each salesman under the condition
 - If total sales $>4,00,000$ give 5% commission on total sale made
 - Otherwise give 2% commission
- Draw a bar graph representing the sale made by each salesman
- Draw a pie graph representing the sale made by salesman in 2000

8. Enter the following data in Excel Sheet

PERSONAL BUDGET FOR QUARTER

Monthly Income (Net.): 1,475

Calculate Quarter total and Quarter Average

- Calculate Monthly tata

- b) Surplus = Monthly income – Monthly total
 - c) What would be total surplus if monthly income in 1500
 - d) How much does telephone expense for March differ from quarter average
 - e) Create a 3D column graph for telephone and utilities.
 - f) Create a pie chart from monthly expenses.
9. Enter the following data in Excel Sheet

Total Revenue Earned for Sam's Bookstall

Publisher Name	1997	1998	1999	2000	Total
A	₹ 1000.00	₹ 1100.00	₹ 1300.00	₹ 800.00	
B	₹ 1500.00	₹ 700.00	₹ 1000.00	₹ 2000.00	
C	₹ 700.00	₹ 900.00	₹ 1500.00	₹ 600.00	
D	₹ 1200.00	₹ 500.00	₹ 200.00	₹ 1100.00	

- a) Compute the total revenue earned
 - b) Plot the line chart to compare the revenue of all publishers for 4 years.
 - c) Chart Title should be Total Revenue of Same's Bookstall (1997-2000)
 - d) Give appropriate categories and value axis title
10. Generate 25 random numbers between 0 to 100 and find their sum, average and count. How many no. are in range 50-60

MS Power Point

1. Do the following task:
 - i. Start a new blank presentation
 - ii. Your first Slide is going to be a Title Slide
 - iii. Write the Text as in the preview below: Lighthouse Co Ltd
 - iv. Make the Font of "Lighthouse" Arial Black and size 88
 - v. Insert a second slide this should be with a layout of Bulleted List .
 - a. Write the Text as in preview below [Title]: Lighthouse Co Ltd
 - b. [Body]:
 - i. Mission Statement
 - ii. Company Objectives
 - iii. Management Team
 - iv. Employees
 - v. Sales
 - vi. Make the Font Colour of the Points to Green vili Insert a third slide this should be an Organization Chart
 - vii. Include the following people in the chart
 - a. David Brent, General Manager
 - b. Tim Canterbury, Head of Sales
 - c. Gareth Keenan, Assistant to the General Manager
 - d. Dawn Tinsley, Human Resources Manager
 - viii. Add a fourth slide this should be a Table Chart
 - ix. Add a fourth slide this should be a Table Chart The chart should look like the following
 - x. Make the titles New Products and Discontinued Products with a shadow effect and centred in the cell. Widen columns to fit Text as above.
 - xi. The Fifth slide should be a Chart slide. The chart should be a barchart, and include the following data must be used to form the chart:
 - xii. Change the colours of the chart so that the series of bars are red, yellow, pink, and green.
 - xiii. Add also Transition effects between each slides and also different effects for all text and pictures it the presentation.
 - xiv. Reverse the order of the second and third slides XV.
 - xv. Save the presentation as Light House Ltd.
2. Do the following:
 - i. Load your Presentation Application and start a new presentation
 - ii. The first slide is a Title Slide. Select the appropriate layout and enter the title: Annual Food Fair
 - iii. Add the sub title: A Celebration of Eating iv. Insert a small, red circle at the bottom right of the title slide to blue, and
 - iv. Insert a second slide to the presentation, selecting a layout appropriate for a series of bullet points, and using the title: The Menu. Enter the following text:
 1. Chocolate Desserts

2. Cakes and Puddings
3. Roast Meals
4. Using Pasta Creatively
- v. Change the line spacing for these bullet points to 1.5 lines.
- vi. Increase the font size for the words The Menu in the title.
- vii. Add a footer with your name and the text: Food Fair so they both appear on every slide, and number all the slides. (Make sure the number is not obscured by the red circle on the title slide)
- viii. Insert a third slide, which is to be an organisation chart. Use the title Meet The Team. Enter: Maggie Peet, Manager at the top of the chart, and show the following three as reporting to Maggie Peet: Brian Webb, Bookings, Janine Newton, Publicity; Gregg Brown, Accounts Embolden the text in the title of the third slide, and change the font to Arial.
- ix. Apply a light coloured background to all the slides in the presentation
- x. On the third slide, insert an image suitable for the topic of food from an image library. Reduce the size of the image and place it where it will not interfere with text.
- xi. Save the presentation as food fair.
- xii. Print the presentation with three slides per page, and close the presentation.
3. Do the followings:
 - i. Load your Presentation Application and start a new presentation
 - ii. The first slide is a Title Only Slide. Select the appropriate layout and enter the title: Cook Family Cruises.
 - iii. Add a small blue rectangle at the top left of this slide.
 - iv. Change the font colour for the whole title to red, and apply a text shadow effect just to the word Cruises.
 - v. Insert a second slide to the presentation, selecting a layout appropriate for a series of bullet points, and using the title: Our Itinerary. Enter the following text:
 - a) Canary Islands
 - b) Mediterranean
 - c) Greek Islands
 - vi. Change the line spacing for these bullet points to 2 lines. Increase the font size of the word Itinerary in the title. Add a footer with your name and the text: Cruise Information so they both appear on every slide, and number all the slides.
 - vii. Insert a third slide, which is to be a graph. Use the title Our Market Share. Use the following data to produce a pie chart: Cook 54%; Jackson 28%; Wilson 12%; Bennett 5%
 - viii. Embolden the text in the title of the third slide, and change the font to Arial.
 - ix. Apply a different background to each slide in the presentation. .
 - x. On the third slide, insert an image suitable for the topic of holidays from an image library. Reduce the size of the image and place it where it will not interfere with text.
 - xi. Add a 4th slide containing nothing but the text: Travel with us for less!!
 - xii. Save the presentation as holidays.
 - xiii. Print the presentation with 4 slides per page, and close the presentation. 4. Create an animation looks like the leaf is falling in a tree.
 - xiv. Create an animation looks like demolish a world trade center in America.

MS Access

1. Create a database named "college" and perform the following tasks
 - a. Create a table named "student" having following fields
 - b. Class, Rollno and Name with these Information i.e. Field Name, Data Type and Description Fill at least 5 records
 - c. Prepare a query to display all records and Name should be in ascending order.
2. Create the employee table in MS-Access with the referential integrity-foreign key.

B. A. Second Semester
COURSE CODE: GEC COM 2.1
CODE TYPE: Generic Elective Course (GEC)
PAPER : IV
OFFICE MANAGEMENT

Course Outcomes

Objectives: Acquaint students with the knowledge of office as well as personal management and how to manage an Office.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To know about the basics of office management and its functions.
2. To explain the accommodation and layout of office functions, its manuals and reports.
3. Enable to understand the essentials of personnel management.
4. To know about the ways and means of stationary control.
5. Outline the methods of indexing, its merits and demerits.
6. Describe the ways and means of correspondence and mail system.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2				✓							
CO 3					✓						
CO 4						✓					
CO 5					✓						
CO 6								✓			

B.A. Second Semester	
COURSE CODE: GEC COM 2.1	
CODE TYPE: Generic Elective Course (GEC)	
OFFICE MANAGEMENT	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Office : concept, characteristics, functions and importance; Office Management : meaning and concept, characteristics, importance and functions.
UNIT-2 15 Hours	Office accommodation and layout; office environment; reception room; office manual; office reports.
UNIT-3 15 Hours	Office personnel or personnel management : recruitment, selection, training, promotion, demotion, transfer, retirement, remuneration and essentials of an ideal remuneration system; morale of office personnel; public relation.
UNIT-4 15 Hours	Forms and stationery control : including continuous stationery; Filing : meaning, definitions, objectives, characteristics of a good (ideal) filing system of methods, merits and demerits; Indexing : meaning, importance, types, merits and demerits; Office machines and equipments.
SUGGESTED READINGS	Agrawal R.C.: Office Management, S.B.P.D. publishing House, Agra. Sahai I.M.: Office Management, Sahitya Bhawan Publications, Agra. Nair, Banerjee and Agrawal: Office Management, Pragati Prakashan, Meerut. Agrawal and Shalya: Office Management, S.B.P.D. publishing House, Agra.

B. Com. Second Semester
COURSE CODE: SEC COM 2.1
CODE TYPE: Skill Enhancement Course (SEC)
PAPER : V
BANKING PRACTICES

Course Outcomes

Objectives: To provide knowledge in understanding various banking practices in India and their implication.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Discuss the history and functions of Indian banking system, role of commercial banks.
2. Explain basic forms of banks in India and the central bank.
3. Analyze the needs of banking practices and services rendered by the banks.
4. Discuss about various types of bank accounts.
5. To understand about the electronic banking platform.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4							✓				
CO 5								✓			

B. Com. Second Semester	
COURSE CODE: SEC COM 2.1	
CODE TYPE: Skill Enhancement Course (SEC)	
BANKING PRACTICES	
SEMESTER END EXAM MARKS : 40	CREDITS : 2
INTERNAL ASSESMENT MARKS : 10	HOURS : 30 (Theory & Internal)
TOTAL MARKS : 50	
<p>Scheme of marks:</p> <p>Objective type questions: 07 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Banks- definitions, functions, classification and importance; Commercial Banks - objectives, functions, structure of commercial banks in India.</p> <p>Banking Practices: Banker and customer - Various types of bank accounts; Open, operation and closing of bank accounts. Negotiable instrument - Endorsement and Crossing of cheques; Dishonor, noting and protesting of negotiable instruments. Collection and payments of cheques;</p>
UNIT-2 15 Hours	<p>Banking Practices: Special types of bank accounts; Loan and advances - Mode of creating charges (lien, pledge, mortgage and hypothecation)</p> <p>Electronic Banking- Procedure, benefits, mobile phone banking, internet banking, ATM, debit and credit cards, electronic credit service (ECS), electronic fund transfer (EFT), electronic clearing service (ECS), cheque truncation system (CTS), RTGS and NEFT.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Saha Satish Kumar : Money and Banking, S.B.P.D. Publications, Agra. 2. Saha Satish Kumar : Indian Banking System, S.B.P.D. Publications, Agra. 3. Gupta O.P. : Banking Law and Practice in India, Sahitya Bhawan Publication, Agra. 4. Sayres R.S. : Modern Banking, Oxford University Press. 5. Shekhar and Shekhar : Banking Theory and Practice, Vikash Publishing House, New Delhi. 6. Sinha V.C. : Banking Practice, SBPD Publishing House, Agara.

B. Com. Second Semester	
COURSE CODE: VAC COM 2.1	
CODE TYPE: Value Added Course (VAC)	
BUSINESS LAW	
SEMESTER END EXAM MARKS : 40	CREDITS : 2
INTERNAL ASSESMENT MARKS : 10	HOURS : 30 (Theory & Internal)
TOTAL MARKS : 50	
<p>Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Indian Partnership Act (1932); Limited liabilities partnership act (2008);</p>
UNIT-2 15 Hours	<p>Information technology act (2000); Cyber crime act (2012) related to e-business only; The consumer protection act (2019): Main provision, definition of consumer, consumer disputes, Grievances redressal machinery; Introduction of intellectual property right act- copyright, patent & trademark.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi. 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. Sushma Arora, Business Laws, Taxmann Publications. 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

B. Com. Third semester

Paper	Paper Code	Course (Paper /Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 3.1	DSCC COST ACCOUNTING	80	7	6	7	20	40	100
II.	DSCC COM 3.2	DSCC COMPANY LAW	80	7	6	7	20	40	100
III.	DSCC COM 3.3	DSCC BUSINESS STATISTICS	80	7	6	7	20	40	100
	DSCC COM 3.4	DSCC E-COMMERCE PRACTICAL (B.Com. Computer)	60 25	5	5	5	15	40	100
IV.	DSEC COM 3.1	DSEC PRINCIPLES OF MARKETING	80	7	6	7	20	40	100
	DSEC COM 3.2	DSEC ACCOUNTING FOR PARTNERSHIP FIRMS	80	7	6	7	20	40	100
V.	SEC COM 3.1	SEC INSURANCE PRACTICES	40	4	3	3	10	20	50
VI.	VAC COM 3.1	VAC BUSINESS ETHICS	40	4	3	3	10	20	50
VII.	AEC	AEC ENGLISH LANGUAGE AND COMMUNICATION SKILL	40	4	3	3	10	20	50

B. Com. Third Semester
COURSE CODE: DSCC COM 3.1
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : I
COST ACCOUNTING

Course Outcomes

Objective: The course aims to develop understanding among learners about contemporary cost Concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes: After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity, and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and Service costing;
5. Apply activity-based costing for cost determination.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3						✓					
CO 4					✓						
CO 5				✓							

B. Com. Third Semester	
COURSE CODE: DSCC COM 3.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
COST ACCOUNTING	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Cost accounting: importance, features of Costing, cost classification, concept of cost unit and cost center. Material cost accounting (including purchase of material and issuing pricing). Material cost control: concept and techniques.
UNIT-2 15 Hours	Methods of wage payment - time and piece rates; Incentive schemes. Machine Hour Rate method.
UNIT-3 15 Hours	Unit or output costing: Cost sheet, cost statement and production accounts, Calculation of estimates, tenders and quotation price, Reconciliation of cost and financial accounts.
UNIT-4 15 Hours	Contract costing: methods of cost determination in contract costing escalation clause and cost-plus contract, Process costing; meaning and application of process costing, methods of determination of cost in process costing, normal and abnormal loss and gain, costing of joint products and by-products.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Drury, Colin. Management and Cost Accounting. Cengage Learning. 3. Jawahar Lal, Cost Accounting. McGraw Hill Education 4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning 5. Rajiv Goel, Cost Accounting. International Book House 6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi. 7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. 9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons

B. Com. Third Semester
COURSE CODE: DSCC COM 3.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II
COMPANY LAW

Course Outcomes

Objective: The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of Shares;
2. Describe the framework of Memorandum of Association, Articles of Association and Prospectus of company;
3. Synthesize company processes, meetings, and decisions;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Majority powers and minority rights and Winding up of company.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1		✓									
CO 2				✓							
CO 3						✓					
CO 4	✓										
CO 5							✓				

B. Com. Third Semester	
COURSE CODE: DSCC COM 3.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
COMPANY LAW	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Corporate personalities; Kinds of Companies, Nature & Scope, promotion and incorporation of companies.
UNIT-2 15 Hours	Memorandum of Association; Articles of Association; Prospectus.
UNIT-3 15 Hours	Capital management – Share capital, borrowing powers, mortgages and charge. Directors- Managing Director, whole time director, Appointment, Remuneration rights and duties.
UNIT-4 15 Hours	Company meetings - kinds, Notice, quorum, agenda, voting rights, proxy, resolutions, minutes. Winding up of companies: modes of winding up, liquidator- appointment, duties and rights, remuneration.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. M C Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi. 2. G K Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi. 3. Anil Kumar, Corporate Laws, Indian Book House, Delhi 4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi. 5. Avtar Singh, Introduction to Company Law, Eastern Book Company 6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth. 7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,. 8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications. 9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell 10. Sharma, J.P., An Easy Approach to Corporate Laws.

B. Com. Third Semester
COURSE CODE: DSCC COM 3.3
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
BUSINESS STATISTICS

Course Outcomes

Objective: The course aims to familiarize the learners with the basic statistical tools used to summarize and Analyze quantitative information for business decision making.

Learning Outcomes: After completion of the course, learners will be able to:

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management Decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions Within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2						✓					
CO 3						✓					
CO 4							✓				
CO 5						✓					
CO 6				✓							

B. Com. Third Semester	
COURSE CODE: DSCC COM 3.3	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
BUSINESS STATISTICS	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction to statistics: meaning, scope, importance and limitations. Statistical investigation: planning and Organizing, statistical unit methods of Investigation, sampling, Collection of data, classification of data, frequency distribution and statistical series
UNIT-2 15 Hours	Measures of Central tendency: Mean, Median, Mode. Dispersion: range, quartile, percentile, quartile deviation, standard deviation and its coefficient, coefficient of variation and variance, test of skewness and dispersion, it's important, coefficient of skewness.
UNIT-3 15 Hours	Correlation: meaning, application, types and degree of correlation, method: Karl Pearson coefficient of correlation, Spearman's ranking coefficient of correlation, regression analysis: meaning and definition, uses and utility of regression.
UNIT-4 15 Hours	Index number: meaning, types and uses, method of constructing price index number, fixed and chain bases. Theory of probability: concept, the three approaches of defining probability, addition and multiplication law of probability.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education. 2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education. 4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi. 5. Vohra N. D., Business Statistics, McGraw Hill Education. 6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education. 7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

B. Com. (Computer) Third Semester
COURSE CODE: DSC COM 3.4
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
E-COMMERCE

Course Outcomes

Objectives: The course aims to familiarize the learners with the basic concept of E-commerce and its technology of Digital marketing.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Understand the concept of E-commerce and its technology.
2. Understand the concept of security and encryption.
3. Understand the concept of e-payment system.
4. Understand the concept of online transaction system.
5. Understand the concept of Digital marketing.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1								✓			
CO 2			✓								
CO 3								✓			
CO 4				✓							
CO 5				✓							

B. Com. (Computer) Third Semester	
COURSE CODE: DSCC COM 3.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
E-COMMERCE	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM MARKS : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction of E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing. building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).
UNIT-2 15 Hours	Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e- security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
UNIT-3 15 Hours	E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money, UPI payment), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
UNIT-4 15 Hours	On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications. Digital marketing overview: what is Digital Marketing, traditional marketing vs. Digital Marketing, understanding traffic, categorization of digital marketing for the business, Legal and Ethical issues, search engine optimization (SEO) on page optimization, off page optimization. Goals: learn how to use dozens of proven digital marketing strategies
SUGGESTED READINGS	Text Books: 1. E-Commerce: Business, Technology, Society, Kenneth C. Laudon, Pearson, 4th Edition. 2. . E-Commerce: an Indian perspective, S. J. Joseph, PHI 3. Digital Marketing for Dummies, Ryan Deiss, Russ Henneberry, John Wiley & Sons. 4. Digital Marketing, Ahuja Vandana, Oxford University Press. E-Resources: <ul style="list-style-type: none"> ● 1. E-Commerce: https://www.tutorialspoint.com/e_commerce/index.htm ● Digital Marketing: https://www.tutorialspoint.com/digital_marketing/index.htm

B. Com. (Computer) Third Semester

COURSE CODE: DSCC COM 3.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

E-COMMERCE (LAB PRACTICAL)

TECHNOLOGY USED IN E-COMMERCE WEBSITE

1. Create a simple web page to display your college name in bold format with Times new roman font, underlined and centered at the top of the page.
2. Create a web page to display an unordered list consisting of various input and output devices of a computer.
3. Create a web page to display a hyperlink which when clicked directs you to your college website.
4. Create a web page to display an ordered list of courses offered in your college.
5. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
6. Create a web page to demonstrate the usage of bold, italic and underline, strong, emphasize and strikethrough tags.
7. Create a web page to display the following output: H_2SO_4 and $(a+b)^2=a^2+2ab+b^2$
8. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
9. Create a web page to display a bulleted list of subjects available in the current semester.
10. Create a web page to demonstrate the usage of all formatting tags.
11. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
12. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
13. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
14. Create a web page with paragraphs left, right and center aligned to explain about various social networking sites. The paragraphs should be on different colors and separated by horizontal lines of varying sizes.
15. Create a web page to display the text "Digital Marketing" which scrolls randomly.
16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E-Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a login page asking the user to enter his username and password followed by a submit button.
18. Create a webpage to insert an image using all the image attributes. OR
Create a web page to display an image surrounded by text on all the four sides. OR
Create a web page to display 3 images which are aligned left, right and center respectively.
19. Create an unordered list of popular B2C ecommerce web sites.
20. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E-Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.

B. Com. Third Semester
COURSE CODE: DSEC COM 3.1
CODE TYPE: Disciplinary Specific Elective Course (DSEC)
PAPER : IV
PRINCIPLES OF MARKETING

Course Outcomes

Objectives: The course aims to provide basic knowledge of concepts, principles, tools and Techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To know about the basics of marketing and its concepts.
2. To understand the role of consumer behaviour in marketing.
3. Enable to understand product and determination of price.
4. To know about various channels of distribution.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3						✓					
CO 4				✓							

B. Com. Third Semester	
COURSE CODE: DSEC COM 3.1	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
PRINCIPLES OF MARKETING	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Nature and scope of marketing, importance of marketing as a business function, marketing concepts: traditional and modern, selling versus marketing, marketing mix, marketing environment.
UNIT-2 15 Hours	Consumer behavior and market segmentation: nature, scope and significance of consumer behavior, market segmentation, concept and importance, basis of market segmentation.
UNIT-3 15 Hours	Product: concept of product, consumer and industrial product, product planning and development, packaging, role and functions, brand name and Trademark, after sales service, product life cycle. Price: importance of price in the marketing mix, factors affecting price of a product or service, discount and rebate.
UNIT-4 15 Hours	Distribution channel and physical distribution: distribution channel: concept and role, types of distribution channel, factors affecting choice of distribution channel, retailer and Wholesaler, physical distribution of goods, transportation, warehousing, inventory control and order processing. Functions of salesman: recent development in marketing, social marketing, online marketing, direct marketing, service marketing and Green marketing.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education. 2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education 3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. 4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. 5. The Consumer Protection Act 1986. 6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning. 7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education. 8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company. 9. Neeru Kapoor, Principles of Marketing, PHI Learning 10. Rajendra Maheshwari, Principles of Marketing, International Book

B. Com. Third Semester
COURSE CODE: DSEC COM 3.2
CODE TYPE: Disciplinary Specific Elective Course (DSEC)
PAPER : IV
ACCOUNTING FOR PARTNERSHIP FIRMS

Course Outcomes

Objectives: The course aims to provide basic knowledge of concepts and accounting of Partnership Firms.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Understand about the basic accounting of Partnership Firms.
2. To know about change in relation between partners.
3. To understand about dissolution of a firm.
4. Enable to know about Amalgamation of Partnership Firms and their conversion into a joint stock company.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2				✓							
CO 3					✓						
CO 4							✓				

B. Com. Third Semester	
COURSE CODE: DSEC COM 3.2	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
ACCOUNTING FOR PARTNERSHIP FIRMS	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Partnership accounts: Fundamental partnership accounts, preparation of Profit and Loss appropriation account, Partners capital account, past adjustment and guarantee.
UNIT-2 15 Hours	Admission of a partner, treatment of goodwill, preparation of capital account after admission of a partner.
UNIT-3 15 Hours	Retirement and death of a partner, calculation of amount payable to retiring partner, calculation of amount payable to deceased partner, preparation of deceased partners' capital account.
UNIT-4 15 Hours	Dissolution of a firm, preparation of realization account, treatment of Assets and liabilities on dissolution of a firm; Amalgamation of firm, Conversion of firm into a limited liability company.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 7. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House 8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 9. Tulsian, P.C. Financial Accounting, Pearson Education. 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

B. Com. Third Semester
COURSE CODE: SEC COM 3.1
CODE TYPE: Skill Enhancement Course (SEC)
PAPER : V
INSURANCE PRACTICES

Course Outcomes

Objectives: To understand about the essentials of insurance and different forms of insurance and practice.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Discuss the origin and development of insurance, its classification.
2. Explain double insurance and reinsurance, life insurance policy.
3. To understand about the principle of insurance contract.
4. To know about various forms of insurance.
5. To understand about the protection of interests of insurance holders by IRDA.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1							✓				
CO 2			✓								
CO 3					✓						
CO 4	✓										
CO 5							✓				

B. Com. Third Semester	
COURSE CODE: SEC COM 3.1	
CODE TYPE: Skill Enhancement Course (SEC)	
INSURANCE PRACTICES	
SEMESTER END EXAM MARKS : 40 INTERNAL ASSESMENT MARKS : 10 TOTAL MARKS : 50	CREDITS : 2 HOURS : 30 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Insurance: introduction, origin and development, classification of insurance, organization of insurance.</p> <p>Importance, advantages and functions of insurance, principle of insurance contract.</p>
UNIT-2 15 Hours	<p>Double insurance and reinsurance, Different forms of insurance- life insurance, fire insurance, marine insurance and miscellaneous insurance: meaning, importance and features. Process of getting insurance. Protection of interests of insurance holders by IRDA.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Mishra M.N.: Insurance principles and practices; S. Chand and Co., New Delhi. 2. Insurance regulatory Development Act, 1999. 3. Life Insurance Corporation Act, 1956. 4. Gupta O.S: Life Insurance; Frank brothers, New Delhi. 5. Vinayakam N,Radhaswamy and Vasudevan S.V: Insurance – principles and practices. S. Chand and Co., New Delhi. 6. Mishra M.N: Life insurance corporation of India, Vol I,II and III; Raj Books, Jaipur. 7. Balchand Shriwastava: Elements of Insurance, Sahitya Bhawan Publication,Agara. 8. Dr. M.L. Singhai: Principles of Insurance, Ramesh Book Depot, Jaipur. 9. Vishnoi R.K: Principles of Insurance, SBPD Publishing House, Agara. 10. Satish Kumar Saha and Shiv Narayan Yadav: Fundamental of Insurance, SBPD Publication, Agara.

B. Com. Third Semester	
COURSE CODE: VAC COM 3.1	
CODE TYPE: Value Added Course (VAC)	
BUSINESS ETHICS	
SEMESTER END EXAM MARKS : 40 INTERNAL ASSESMENT MARKS : 10 TOTAL MARKS : 50	CREDITS : 2 HOURS : 30 (Theory & Internal)
Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Business Ethics: Introduction, nature of ethics and its relevance to business, Business values, changing value system of India.
UNIT-2 15 Hours	Organizational culture, Total quality management, corporate social responsibility and social audit, ethics in marketing.
SUGGESTED READINGS	1. F.C. Sharma: Business Ethics, SBPD Publication, Agra. 2. Sourabh Agrawal: Business ethics and social responsibility, SBPD publishing house, Agra

B. Com. Fourth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 4.1	DSCC CORPORATE ACCOUNTING	80	7	6	7	20	40	100
II.	DSCC COM 4.2	DSCC PRINCIPLES OF BUSINESS MANAGEMENT	80	7	6	7	20	40	100
III.	DSCC COM 4.3	DSCC FUNDAMENTALS OF ENTREPRENEURSHIP	80	7	6	7	20	40	100
	DSCC COM 4.4	DSCC COMPUTERIZED ACCOUNTING WITH TALLY	60	5	5	5	15	40	100
		PRACTICAL (B.Com. Computer)	25						
IV.	DSEC COM 4.1	DSEC INTERNATIONAL MARKETING	80	7	6	7	20	40	100
	DSEC COM 4.2	DSEC ACCOUNTING FOR SPECIAL VENTURES	80	7	6	7	20	40	100
V.	SEC COM 4.1	SEC INVESTMENT PRACTICES	40	4	3	3	10	20	50
VI.	VAC COM 4.1	VAC INTERNATIONAL TRADE ORGANISATIONS	40	4	3	3	10	20	50
VII.	AEC	AEC ENVIRONMENTAL STUDIES-II	40	4	3	3	10	20	50

B. Com. Fourth Semester
COURSE CODE: DSCC COM 4.1
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : I
CORPORATE ACCOUNTING

Course Outcomes

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate Accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing shares for a company.
2. Prepare financial statements of companies (Profit & Loss Account, Balance Sheet, etc.).
3. Prepare balance sheet after Internal Reconstruction of company.
4. Analyze the case study of major amalgamations of companies in India.
5. Prepare Consolidated Balance Sheet of holding companies with one subsidiary only.
6. Describe the process of Valuation of Goodwill and Shares.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1							✓				
CO 2		✓									
CO 3		✓									
CO 4				✓							
CO 5		✓									
CO 6							✓				

B. Com. Fourth Semester	
COURSE CODE: DSCC COM 4.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
CORPORATE ACCOUNTING	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Shares and debentures: issue for shares, reissue of shares, issue of debentures and preference shares.
UNIT-2 15 Hours	Financial statement and final accounts (as per Companies Act 2013); Liquidation of companies.
UNIT-3 15 Hours	Valuation of shares and goodwill.
UNIT-4 15 Hours	Accounting for internal reconstruction (excluding intercompany holdings and reconstruction scheme); Consolidated balance sheet of holding companies (with one subsidiary company).
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi. 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning. 6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi. 7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House 8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

B. Com. Fourth Semester
COURSE CODE: DSCC COM 4.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II
PRINCIPLES OF BUSINESS MANAGEMENT

Course Outcomes

Objective: This Course familiarizes the students with the basics of principles of business management.

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand the concepts related to business management.
2. Demonstrate the roles, skills and functions of management.
3. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions
4. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2							✓				
CO 3					✓						
CO 4									✓		

B. Com. Fourth Semester	
COURSE CODE: DSCC COM 4.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
PRINCIPLES OF BUSINESS MANAGEMENT	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Management: Introduction- Concept, characteristics, nature, process and significance of management; Managerial role, Planning: Concept, characteristics, process, importance and types, criteria of effective planning.
UNIT-2 15 Hours	Origination: Concept, nature, process, significance; organization structure- line organization, line and staff organization, Authority, responsibility and power,
UNIT-3 15 Hours	Direction: meaning, characteristics, concept and techniques, principle, importance and limitation; Co-ordination: meaning, nature, characteristics, principle, importance, advantage and limitation;
UNIT-4 15 Hours	Control; meaning, characteristics, importance and process, effective control system, techniques of control; Motivation: concept, types, importance, theory maslow Herzberg, McGregor,
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Harold Koontz and Heinz Wehrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education. 2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 3. George Terry, Principles of Management, Richard D. Irwin 4. Newman, Summer, and Gilbert, Management, PHI 5. James H. Donnelly, Fundamentals of Management, Pearson Education. 6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books 7. Griffin, Management Principles and Application, Cengage Learning 8. Robert Kreitner, Management Theory and Application, Cengage Learning 9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi 10. Peter F Drucker, Practice of Management, Mercury Books,

B. Com. Fourth Semester	
COURSE CODE: DSCC COM 4.3	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
FUNDAMENTALS OF ENTREPRENEURSHIP	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Entrepreneurship: meaning, definition, origin and development, concept, characteristics importance. Meaning and definition of entrepreneur, its characteristics, importance, function and qualities. women entrepreneur.
UNIT-2 15 Hours	Promotion of a venture: stages of promotion, environment analysis, factors and techniques. Evaluation of startup, problems, legal requirements for establishment of new units, raising of funds, sources of venture capital, documents required.
UNIT-3 15 Hours	Entrepreneurial behavior: meaning, features, emergence of entrepreneurial behavior, Innovation and process of innovation, its types, barriers and characteristics. Entrepreneur and risk taking capacity, classification and stages of risk, risk management. Entrepreneurial skill- meaning and basic elements, technical skills, enterprise building skill, social responsibility of entrepreneur.
UNIT-4 15 Hours	Entrepreneurial development program EDP: meaning, objectives, their roles, relevance and achievements, EDP in India, role of government in organizing EDP, critical evaluation and suggestion, initiative of Government of India to promote entrepreneurship, startup India, stand up India, make in India, Digital India, Atal innovation mission, Pradhanmantri Kaushal Vikas Yojana, National Skill Development Mission, Pradhanmantri Mudra Yojana etc. entrepreneurial development in chhatisgarh.
SUGGESTED READINGS	1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. 2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education 3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House. 4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. 5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. 6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8. 7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED. 8. S S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi. 9. K Ramachandran, Entrepreneurship Development, McGraw-Hall.

B. Com. (Computer) Fourth Semester	
COURSE CODE: DSCC COM 4.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
COMPUTERIZED ACCOUNTING WITH TALLY	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM MARKS : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Tally configuration & INI setup, data directory & folders configuration, single & multiple user, Tally screen components, mouse/keyboard conventions & key, combinations, switching between screen areas, quitting Tally. Maintaining company data, basic company details, create/alter/select/load/close a company, chart of accounts, company features, configuration.
UNIT-2 15 Hours	Create, Alter & Display Groups and Ledgers, All accounting voucher types and transactions, Create and Alter new Voucher type, Item and Account Invoice transactions, Excise Invoice, Export Invoice, Transactions using Bill-wise details Create, Alter & Display Cost Centre and Cost Categories, Cost centre & Cost Category allocation in voucher entry, Creating Cost centre Class, Invoice entry in a Class situation, Create, Alter & Delete Foreign Currencies, Voucher entry using foreign currency, Bank Reconciliation, Interest calculations using simple & advance parameters, Interest calculations on outstanding balances & on invoices, Use of voucher class, adjustment of interest, Creation of voucher class, Invoice entry in a class situation.
UNIT-3 15 Hours	Create, Alter & Delete Budgets for groups, ledgers & cost centres, Defining credit limit & credit period, Display Budgets & variances, Create, Alter & Delete a scenario. Enabling Job Costing in Tally, Master creation & configuration for Job costing, Creation of Voucher type & Voucher class for Stock Transactions, Creation of Transfer journal for transfer of stock between godowns, Consumption journal Transactions, payment voucher, Godown summary Report, Job Work Analysis, and Material consumption summary. Reports like balance sheet, Profit & Loss account, Ratio analysis, Trial Balance. Accounts books like cash/bank book, All ledgers, Group summary & vouchers, Sales, purchase & journal registers, Cost centre & category summary, Cost centre breakup, ledger & group breakup, outstanding receivables & payables, interest receivable & payable, Statistics, Cash & Fund flow, Day book, List of Accounts, Reversing Journals, optional vouchers, post-dated vouchers.
UNIT-4 15 Hours	Create, Alter & Display Stock Groups and Stock Items, Stock item behavior using costing and market valuation method, other behavior like treating all sales as new manufacture, treating all purchases as consumed, treating all rejections inward as scrap, ignoring negative balances, Treating difference due to physical counting, Create, Alter & Display Stock categories, Create, Alter, Display simple & compound units of measures, Stock items using alternate units, Defining standard cost & selling price, Defining Rate of duty, Defining MRP, Create, Alter & Display Godowns, Allocation of items to the Godowns, All inventory voucher types and transactions, Inventory details in accounting vouchers, Defining re-order level, Transactions using tracking numbers, Use of batch-wise details in voucher, Additional cost details in vouchers, Creating Bill of material, Cost estimation, Creating Price list & defining Price levels, invoice using Price list, Zero valued entries, Transactions in case of Different actual & billed quantities. Reports like Stock summary, Inventory books like Stock item, Group summary, Stock transfers, Physical stock register, Movement analysis, Stock group & item analysis, stock category analysis, Ageing analysis, Sales order & Purchase order book, Statement of inventory related to Godowns, categories, stock query, Reorder status, Purchase & Sales order summary, Purchase & Sales bill pending, Exception reports like negative stock & ledger, overdue receivables & payables, memorandum vouchers, optional vouchers, post-dated vouchers, reversing journals.
SUGGESTED READINGS	

B. Com. (Computer) Fourth Semester

COURSE CODE: DSCC COM 4.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

COMPUTERIZED ACCOUNTING WITH TALLY (LAB PRACTICAL)

1. Create a company for accounts transaction in tally.
2. Create ledger accounts for the following transactions
 - (i.) Commencement of Business (ii.) Purchase A/c (iii.) Sales A/c
 - (ii.) Generate Report in Tally (Creating statements like Invoice, Bill, Profit & Loss account etc.)
3. Set company Features of Tally.
4. Create a company as "Gavel Industries Ltd." In Tally with inventory management.
5. Pass the following entries:
 - A. Gavel started "Sagar Industries Ltd." By bringing capital 300000/- cash.
 - B. He deposited Rs. 100000/- cash in SBI bank.
 - C. He paid electricity bill for Rs. 1200/- by cash.
 - D. He purchased following item from Computer Lab. Ltd. On credited with 4% Vat rate.
 - i. Computer 10 Nos. @20000 each
 - E. He sold the following item to Somnath Traders in cash with 4% Vat rate.
 - i. Computer 05 Nos. @27500/- rate
 - F. He received Rs. 6000/- as commission from Rohit by cash.
 - G. He paid House Rent for Rs. 5000/- by cash.
 - H. He withdrawn Rs. 25000/- cash from SBI.
 - I. He purchased furniture for Rs. 25000/- by cash for office use.
7. Show the Trial Balance and Balance sheet of "Gavel Industries Ltd."
8. Show the Vat Computation report of the above company
9. Show the Cash book & Bank Book of the company.
10. Show the Day Book.

B. Com. Fourth Semester
COURSE CODE: DSEC COM 4.1
CODE TYPE: Disciplinary Elective Course (DSEC)
PAPER : IV

INTERNATIONAL MARKETING

Course Outcomes

Objectives: The course aims to provide basic knowledge of concepts, principles, tools and techniques of international marketing and to provide knowledge about various developments in the international marketing.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Understand the concept of marketing in international terms.
2. To know about promotion of a product and advertisement strategies.
3. Enable to know about international channels of distribution.
4. To know about EXIM policy and procedure.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2						✓					
CO 3				✓							
CO 4							✓				

B. Com. Fourth Semester	
COURSE CODE: DSEC COM 4.1	
CODE TYPE: Disciplinary Elective Course (DSEC)	
INTERNATIONAL MARKETING	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	International marketing: nature, Definition and scope of international marketing, domestic marketing versus international marketing, International environment: internal and external.
UNIT-2 15 Hours	Promotion of product/ service abroad: method of international promotion, direct mail and sales literature, advertising, personal selling, Trade Fair and exhibition.
UNIT-3 15 Hours	International distribution: distribution channel and logistics decision, selection and appointment of foreign sales agents
UNIT-4 15 Hours	Export policy and practices in India: Exim policy in India's foreign trade, steps in starting an export business, product selection, market selection, export pricing, export finance, documentation, export procedure, export assistance and incentives, marketing control process.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education 2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education 3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge. 4. Sumati Varma, International Business, Pearson Education. 5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning 6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press. 7. Bennett, Roger. International Business. Pearson Education. 8. Peng and Srivastav, Global Business, Cengage Learning

B. Com. Fourth Semester	
COURSE CODE: DSEC COM 4.2	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
ACCOUNTING FOR SPECIAL VENTURES	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Consignment accounts: Characteristics of consignments, accounting record in the books of consignor and consignee.
UNIT-2 15 Hours	Branch accounts: Accounting for domestic branches, dependent and independent branch and its concept, accounting through debtor's method, stock and debtors method, adjustment of profit and loss account and preparation of balance sheet.
UNIT-3 15 Hours	Joint ventures: Characteristics and accounting procedure of joint ventures, joint bank account and their records; Royalty accounts.
UNIT-4 15 Hours	Accounting of not for profit organizations, preparation of receipt and payments account, preparation of income and expenditure account, preparation of balance sheet; Investment accounts.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 7. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House 8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 9. Tulsian, P.C. Financial Accounting, Pearson Education. 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

B. Com. Fourth Semester
COURSE CODE: SEC COM 4.1
CODE TYPE: Skill Enhancement Course (SEC)
PAPER : V
INVESTMENT PRACTICES

Course Outcomes

Objectives: To understand about the essentials of investments and know about different instruments of investment. Be able to practice as investment consultant.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To understand the concept and process of investment.
2. Enable to know about instruments of investment.
3. Analyze about return, risk and protection of investors.
4. Understand the functions of SEBI.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2				✓							
CO 3						✓					
CO 4							✓				

B. Com. Fourth Semester	
COURSE CODE: SEC COM 4.1	
CODE TYPE: Skill Enhancement Course (SEC)	
INVESTMENT PRACTICES	
SEMESTER END EXAM MARKS : 40	CREDITS : 2
INTERNAL ASSESMENT MARKS : 10	HOURS : 30 (Theory & Internal)
TOTAL MARKS : 50	
<p>Scheme of marks:</p> <p>Objective type questions: 07 questions carrying 1 marks each to be asked.</p> <p>Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words).</p> <p>Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words).</p> <p>Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Investment - meaning, nature, objectives and types. Investment process, Alternatives of investment - negotiable and non- negotiable.
UNIT-2 15 Hours	Return – concept, analysis and measurement. Risk - concept, measurement, systematic, unsystematic and security risk. Investor’s Protection - need of protection, role of SEBI and stock exchange, investor’s grievances and redressal system, investors’ awareness and activism.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed. 2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education. 3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi. 4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education. 5. Mayo, An Introduction to Investment, Cengage Learning.

B. Com. Fourth Semester
COURSE CODE: VAC COM 4.1
CODE TYPE: Value Added Course (VAC)
PAPER : VI
INTERNATIONAL TRADE ORGANISATIONS

Course Outcomes

Objective: The course aims to familiarize the learners with the various International Trade Organisations.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To understand about regional and international trading groups.
2. Enable to understand about the working of World Bank.
3. To know about economic groups and their functionary.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3							✓				

B. Com. Fourth Semester	
COURSE CODE: VAC COM 4.1	
CODE TYPE: Value Added Course (VAC)	
INTERNATIONAL TRADE ORGANISATIONS	
SEMESTER END EXAM MARKS : 40 INTERNAL ASSESMENT MARKS : 10 TOTAL MARKS : 50	CREDITS : 2 HOURS : 30 (Theory & Internal)
Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Regional economic groups, General agreement on trade and tariffs (GATT), World Trade Organization (WTO), International Monetary Fund (IMF).
UNIT-2 15 Hours	International bank for reconstruction and development (World Bank), United Nations conference on trade and development (UNCTAD), International economic groups- EU, EFTA, ASEAN, SAARC, SAFTA (SAPTA).
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Sundaram and Black - The International Business Environment, Prentice Hall, New Delhi . 2. Agarwal A. N. - Indian Economy, Vikas Publishing House, Delhi . 3. Khan Farocq - Business and society . S. Chand, Delhi . 4. Dutt R and Sundharam K.P.M. - Indian Economy, S. Chand, Delhi . 5. Misra S.K. and Pury V.K. - Indian Economy, Himalaya Publishing House , New Delhi . 6. Dutt Ruddar - Economic Reforms in India - A Critique, S. Chand, New Delhi . 7. Francis Cherunilam - Business Environment , Himalaya Publishing House, Bombay , 8. Adhikary - Economic Environment of Business, Sultan Chand and sons . 9. Kuchhal S.C. - Industrial Economy of India, Chaitanya Publishing House , Allahabad 10. Namboodiripad E.M.S. - Indian Planning in crisis, National book centre, Ashoka Road ,New Delhi.

B. Com. Fifth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 5.1	DSCC INCOME TAX (PART-I)	80	7	6	7	20	40	100
II.	DSCC COM 5.2	DSCC MANAGEMENT ACCOUNTING	80	7	6	7	20	40	100
III.	DSCC COM 5.3	DSCC FINANCIAL MARKETS & INSTITUTIONS	80	7	6	7	20	40	100
	DSCC COM 5.4	DSCC PROGRAMMING IN VISUAL BASIC PRACTICAL (B.Com. Computer)	60 25	5	5	5	15	40	100
IV.	DSEC COM 5.1	DSEC INDUSTRIAL RELATION	80	7	6	7	20	40	100
	DSEC COM 5.2	DSEC INDIRECT TAX WITH G.S.T.	80	7	6	7	20	40	100
V.	GEC COM 5.1	GEC MARKETING MANAGEMENT (Interdisciplinary)	80	7	6	7	20	40	100
VI.	SEC COM 5.1	SEC ACCOUNTING IN TALLY	40	4	3	3	10	20	50

B. Com. Fifth Semester
COURSE CODE: DSCC COM 5.1
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER: I
INCOME TAX (PART-I)

Course Outcomes

Objectives: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of Individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2							✓				
CO 3				✓							

B. Com. Fifth Semester	
COURSE CODE: DSCC COM 5.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
INCOME TAX (PART-I)	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Basic Concepts: Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge: Scope of total income; Agricultural income.</p> <p>Residence and tax liability, Exempted income under section 10.</p>
UNIT-2 15 Hours	<p>Heads of Income : Salaries; Income from house property.</p>
UNIT-3 15 Hours	<p>Profit and gains of business or profession, including provisions relating to specific business; Capital gains.</p>
UNIT-4 15 Hours	<p>Income from other sources, Aggregation of incomes, Set-off and carry forward of losses.</p>
SUGGESTED READINGS	<p>1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.</p> <p>Journals 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.</p> <p>2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.</p> <p>3. Current Tax Reporter. Current Tax Reporter, Jodhpur.</p>

B. Com. Fifth Semester
COURSE CODE: DSCC COM 5.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II
MANAGEMENT ACCOUNTING

Course Outcomes

Objective: The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes: After completing the course learners will be able to:

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyze the role of ERP in Business Decision Making.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2					✓						
CO 3		✓									
CO 4					✓						
CO 5						✓					
CO 6							✓				

B. Com. Fifth Semester	
COURSE CODE: DSCC COM 5.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
MANAGEMENT ACCOUNTING	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Management Accounting: meaning, nature, scope and functions; role of Management Accounting in decision making. Management Accounting versus financial accounting and cost accounting. Tools and techniques of Management Accounting</p> <p>Ratio analysis: Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, Advantages and Limitations of ratio analysis.</p>
UNIT-2 15 Hours	<p>Funds Flow Statement.</p> <p>Cash flow statement (as per Indian Accounting Standard 3).</p>
UNIT-3 15 Hours	<p>Budgeting for profit Planning : Meaning of budget; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Zero base budgeting; Performance budgeting.</p> <p>Break even analysis.</p>
UNIT-4 15 Hours	<p>Standard Costing: meaning, objectives and advantages.</p> <p>Variance analysis – Material cost and Labour cost.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education. 2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley (India) Pvt. Ltd. 3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education. 4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi. 5. Goel, Rajiv, Management Accounting. International Book House, 6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi. 7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi. 8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House. 9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education

B. Com. Fifth Semester
COURSE CODE: DSCC COM 5.3
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
FINANCIAL MARKETS & INSTITUTIONS

Course Outcomes

Objective: The course aims to familiarize the learners with the principles and practices of financial market.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the nature and scope of financial market.
 2. Access the impact of various players in the financial market.
 3. Analyze the process of raising funds through different agencies and its employability in the organization.
 4. Explain various market structure theories and analyse factors affecting market structure Decisions;
 5. Critically examine the role and functions of stock exchange, guidelines and rating system.
- Objectives:

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2			✓								
CO 3									✓		
CO 4	✓										
CO 5							✓				

B. Com. Fifth Semester	
COURSE CODE: DSCC COM 5.3	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
FINANCIAL MARKETS & INSTITUTIONS	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction to financial system, nature and role of financial system, financial system and financial market, financial system and economic development, Indian financial system- an overview.
UNIT-2 15 Hours	Financial markets: money and capital market, money market- meaning and its constituents, functions of money market, money market instruments- call money, Treasury bill, certificate of deposit, commercial bill, trade bill, recent trends in Indian money market. Capital market- primary market, secondary market, market role of SEBI and its recent developments.
UNIT-3 15 Hours	Reserve Bank of India, organization and management, functions of Reserve Bank of India, credit creation and credit control, monetary policy. Commercial banks: meaning, functions, management of commercial banks, regional rural banks, co- operative banks.
UNIT-4 15 Hours	Functionaries of stock exchange, financial services, merchant banking, protection of investors.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education 2. Khan, M.Y. Indian Financial System, McGraw-Hill Education. 3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House. 4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education. 5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning 6. MY Khan and PK Jain. Financial Services. McGraw Hill Education. 7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

B. Com. (Computer) Fifth Semester
COURSE CODE: DSCC COM 5.4
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III

PROGRAMMING IN VISUAL BASIC

Course Outcomes

Objectives: The course aims to understand the concept of data-driven program execution flow control in Visual Basic programming.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Understand the concept of user-friendly language.
2. Understand the concept of data-driven program execution flow control in Visual Basic programming.
3. Design, create, build, and debug Visual Basic applications.
4. Explore Visual Basic's Integrated Development Environment (IDE).
5. Implement syntax rules in Visual Basic programs.
6. Explain variables and data types used in program development.
7. Apply arithmetic operations for displaying numeric output.
8. Write and apply decision structures for determining different operations.
9. Write and apply loop structures to perform repetitive tasks.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2								✓			
CO 3								✓			
CO 4				✓							
CO 5		✓									
CO 6									✓		
CO 7				✓							
CO 8						✓					
CO 9				✓							

B. Com. (Computer) Fifth Semester	
COURSE CODE: DSCC COM 5.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
PROGRAMMING IN VISUAL BASIC	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM MARKS : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 11 Hours	Introduction to Visual Basic Introduction Graphical User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment, How to use VB compiler to compile/debug and run the programs. Variables, Constants, and Calculations Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules /conventions, Constants, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic Operations, Formatting Data.
UNIT-2 11 Hours	Decision & Conditions If Statement, If then-else Statement, Comparing Strings, Compound Conditions (And, Or, Not), Nested If Statements, Case Structure, Using If statements with Option Buttons & Check Boxes, Displaying Message in Message Box, Testing whether Input is valid or not. Using Call Statement to call a procedure. Arrays Single-Dimension Arrays, Initializing an Array using for Each, User- Defined Data Types, Accessing Information with User-Defined Data Types, Using List Boxes with Array, Two dimensional arrays.
UNIT-3 12 Hours	Introduction to VB Controls Textboxes, Frames, Check Boxes, Option Buttons, Images, Setting a Border & Styles, The Shape Control, The line Control, Working with multiple controls and their properties, Designing the User Interface, Keyboard access, tab controls, Default & Cancel property, Coding for controls. Menus, Sub-Procedures and Sub-functions Defining/Creating and Modifying a Menu, Using common dialog box, Creating a new sub-procedure, Passing Variables to Procedures, Passing Argument ByVal or ByRef, Writing a Function Procedure
UNIT-4 11 Hours	Creating, adding, removing Forms in project, Hide, Show Method, Load, Unload Statement, Me Keyword, Referring to Objects on a Different Forms, List, Loops and Printing List Boxes & Combo Boxes, Filling the List using Property window / Additem Method, Clear Method, List box Properties, removing an item from a list, List Box/ Combo Box, Do/Loops, For/Next Loops, Using MsgBox Function, Using String Function, Printing to printer using Print Method, DATA BASE PROGRAMMING IN VB Data Control and Data Connectivity: Concept of DAO, RDO. ADO, using the ADO data control, ADO data control properties, binding simple controls: Data list, data combo, Data Grid, Data Form Wizard: single form wizard, Grid form, master/Detail form. Programming the ADO data control: Refresh method, Event, Hierarchical flex Grid control. Data Environment & Data Report: Creating connection, using command object in the data Environment, Data Environment option and operation, Binding Form to the data Environment, ADO Events in the Data report, Print Preview, Print, Export, Data report in code: Data reports Events, Binding data reports directly.
SUGGESTED READINGS	Text Books: 1. Introduction to OOPS & VB: By V.K. Jain, Vikas Publishing House. 2. Database Programming VB 6: By B.P.B. Publication. 3. Visual Basic 6.0 Complete", Steve Brown, "Complete Idiot's Books. 4. Front End Development using Visual Basic", Dr. S.B. Kishor, Das, Ganu Prakashan, 5. Mastering Visual Basic 6 ", Evangelos Petroutsos BPB. E-Resources: Programming in Visual Basic: 1. https://www.youtube.com/playlist?list=PLcZgBCY7duW9H_-jO1SvdRptAHwZYShwr/index.htm

B. Com. (Computer) Fifth Semester

COURSE CODE: DSCC COM 5.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

PROGRAMMING IN VISUAL BASIC (LAB PRACTICAL)

Visual Basic

1. WAP to perform arithmetic operation using command buttons. (Declare variables globally).
2. WAP to take input of principal, rate & time and calculate simple interest & compound interest.
3. 28. Write a program to take input of x and print table of x in the following format.
 $X * 1 = X$
 $X * 2 = 2X$
 $X * 10 = 10 * X$
4. Write a program to check whether a entered no. is prime or not. (Using for loop & Exit for)
5. Write a program which will count all vowels, consonants, digits, special characters and
 a. blank spaces in a sentence (Using select case)
6. Write a program to find whether the entered year is leap or not.
7. Write a program to find largest number among three numbers.
8. Write a program to perform calculation using calculator.
9. Write a program to make a form using textbox, command button and labels.
10. Write a program to calculate multiples of any number.

B. Com. Fifth Semester
COURSE CODE: DSEC COM 5.1
CODE TYPE: Disciplinary Specific Elective Course (DSEC)
PAPER : IV
INDUSTRIAL RELATION

Course Outcomes

Objectives: the course aims to understanding the importance of industrial relation and its implication in running an organization.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To know about the concept of industrial relation and its utility.
2. To understand recent trends in industrial relations and its changing role.
3. Enable to know about Trade Unions and their provision.
4. To understand the structure of trade unions and industrial disputes.
5. To know about collective bargaining.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3						✓					
CO 4					✓						
CO 5							✓				

B. Com. Fifth Semester	
COURSE CODE:DSEC COM 5.1	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
INDUSTRIAL RELATION	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
<p>Scheme of marks: Objective type questions: 0 questions carrying 1 marks each to be asked. Very Short answer type questions: 0 questions carrying marks each to be asked. (Word limit 70-100 words). Short answer type questions: 0 questions carrying marks each to be asked. (Word limit 200-250 words). Long answer type questions: 0 questions carrying marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Introduction to Industrial Relations: meaning and definition, elements and features of Industrial Relations, objectives, scope, aspects of Industrial Relation, factors and conditions for good Industrial Relations. economic reforms and new economic policy: impact of globalization on Indian economy, impact of economic reforms and changing role of actors of Industrial Relations, changing role of trade unions, changes in the role of employers or manager, change in the role of state.
UNIT-2 15 Hours	Trade unions: introduction and definition of trade unions, its objectives, functions and methods, theories of trade unionism, significance and relevance of theories of trade union in the contemporary context. factors of origin and growth of trade unions, legal framework of trade unions, recognition of trade unions, legal efforts and provisions relating to recognition of trade unions, methods of recognizing trade unions, rights of recognizing trade unions, multiplicity and rivalry of trade unions, causes of trade union, rivalry and its effects, measures to prohibit trade union and rivalry. Trade union leaderships: outside leadership in trade union, its situation and cause.
UNIT-3 15 Hours	Structure of trade unions: International Trade union Federation, trade union structure at National level, different national trade union, centers, origin, political parties and their trade unions, main reasons of formation of managerial unions, participation of women in trade union, management and Governance of trade unions in India, bye laws or constitution of study, Union challenges of trade unions: challenges of trade unions, industrial peace, industrial disputes, causes of industrial disputes, effects of industrial disputes, measures for prevention of industrial unrest, methods of settlement of industrial disputes.
UNIT-4 15 Hours	Meaning of collective bargaining: features, purpose and importance, prerequisites of successful collective bargaining, level of collective bargaining, subject matter of collective bargaining, legal status and framework of collective bargaining, determining collective bargaining, agents process of collective bargaining, negotiation techniques and skills hurdles of collective bargaining in India. meaning of quality of work life, relation between quality of work and quality of work life, measurement of QWL, purpose and effects of improving quality of work life, importance and improvement on quality of work.
SUGGESTED READINGS	

B. Com. Fifth Semester
COURSE CODE: DSEC COM 5.2
CODE TYPE: Disciplinary Specific Elective Course (DSEC)
PAPER : IV
INDIRECT TAX WITH G.S.T.

Course Outcomes

Objectives: The course aims to provide understanding about salient features of GST law and Implications of its various provisions for different classes of suppliers. It also aims to provide an Understanding of compliances and procedures laid down in GST law.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyze the taxable event, i.e., supply under GST;
3. Describe the provisions relating to levy of GST;
4. Identify exemptions for different types of goods and services;
5. Examine implications of input tax credit;
6. Explain the various procedures under GST;
7. Analyse provisions regarding penalties and interest;
8. Prepare and file GST return online.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4						✓					
CO 5				✓							
CO 6		✓									
CO 7										✓	
CO 8								✓			

B. Com. Fifth Semester	
COURSE CODE: DSEC COM 5.2	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
INDIRECT TAX WITH G.S.T.	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 0 questions carrying 1 marks each to be asked. Very Short answer type questions: 0 questions carrying marks each to be asked. (Word limit 70-100 words). Short answer type questions: 0 questions carrying marks each to be asked. (Word limit 200-250 words). Long answer type questions: 0 questions carrying marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	<p>Customs: Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties- basic, auxiliary, additional or countervailing; Basics of levy advalorem, specific duties; Prohibition of export and import of goods and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import- import of cargo, import of personal baggage, import of stores. Clearance Procedure- For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalized exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.</p>
UNIT-2 15 Hours	<p>Chhattisgarh State Excise duty: brief history and definitions, registration on import, export and transport, manufacture and bottling, possession and sale, licenses, permit and passes, offences and penalties, duties and fees</p>
UNIT-3 15 Hours	<p>Introduction To Goods And Services Tax (G.S.T.) -Objectives and basic scheme of G.S.T., Meaning – Salient features of G.S.T. – Subsuming of taxes –Benefits of implementing G.S.T. , Structure of G.S.T. (Dual Model) – Central G.S.T. – State / Union Territory G.S.T. – Integrated G.S.T., G.S.T. Council: Structures Power and Functions. Provisions fro amendments.</p>
UNIT-4 15 Hours	<p>Registration under G.S.T.: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of G.S.T. Procedure relating to Levy: (C.G.S.T. & S.G.S.T.): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. E-way Billing, Assessment and Returns: Input text Credit- Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (I.S.D.) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi. 2. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, 3. Sanjeev Kumar. Systematic Approach to Indirect Taxes, 4. S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi, 5. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt Ltd

B. A. Fifth Semester
COURSE CODE: GEC COM 5.1
CODE TYPE: Generic Elective Course (GEC)
PAPER : V
MARKETING MANAGEMENT

Course Outcomes

Objective: The course aims to provide basic knowledge of concepts, principles, tools and Techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies and Environmental conditions effecting marketing decisions of a firm.
2. Analyse the process of marketing decisions involving product development and its role in value creation.
3. Analyze the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.
4. Analyze the process of marketing decisions involving product promotion and its role in creating communication value for customers.
5. Learn various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2						✓					
CO 3				✓							
CO 4					✓						
CO 5										✓	

B. A. Fifth Semester	
COURSE CODE: GEC COM 5.1	
CODE TYPE: Generic Elective Course (GEC)	
MARKETING MANAGEMENT	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction: Concept nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
UNIT-2 15 Hours	Market Analysis and Selection: Marketing environment macro and micro components and their impact on marketing decisions: Market segmentation and positioning. Buyer behaviour, Consumer versus organizational buyers, Consumer decision making process.
UNIT-3 15 Hours	Product Decision: Concept of a product, Classification of products, Major product decisions, Product line and product mix, Branding, Packaging and labeling, product life cycle, strategic implications. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies: Discounts and rebates.
UNIT-4 15 Hours	Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels: Distribution channel intermediaries: Channel management decisions: Retailing and whole-selling.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi. 2. Kotler, Philip : Marketing Management, Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi. 3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi. 4. Mc Carthy, E. Jenome and William D., Perreault Jr. Basic Marketing Managerial Approach, Richard D. Irwin, Homewood, Lllinois. 5. Ramaswamy V.S. and Namakumari S:Marketing Management, MacMillan India, New Delhi. 6. Srinivasan R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi. 7. Still, Richard R. Edward W., Cundiff and Norman A. P. Govon Sales Management Decisions, Strategies and Cases. Prentice Hall, New Delhi. 8. J., and Charles Futrell: Fundamental of Marketing : McGraw Hill Publishing Co., New York.

B. Com. Fifth Semester	
COURSE CODE: SEC COM 5.1	
CODE TYPE: Skill Enhancement Course (SEC)	
ACCOUNTING IN TALLY	
SEMESTER END EXAM MARKS : 40 INTERNAL ASSESMENT MARKS : 10 TOTAL MARKS : 50	CREDITS : 2 HOURS : 30 (Theory & Internal)
Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Computerized Accounting: Introduction, advantage, characteristics; Tally: Introduction, installation, licensing, Creating company, Loading company, Allowing backdated transaction entries, Creating Ledger and Masters, Groups, Stocks, Unit, Altering or deleting Masters, Record transaction in different modes as changing modes, Printing invoice, Altering or deleting transactions.
UNIT-2 15 Hours	Voucher entry in Tally: Contra, payment, receipt, journal, sales, credit note, purchase, debit note; Non-accounting vouchers in Tally, Working with report, Generating reports, Profit and Loss Account, Cash Flow Statement, Fund Flow Statement, Trial Balance, Cash Book, Bank Book; Backup and restore data of a company in Tally Prime.
SUGGESTED READINGS	

B. Com. Sixth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam	Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)				Minimum Passing Marks	Grand Total
			Max. Marks	Test	Seminar	Assignment	Total		
I.	DSCC COM 6.1	DSCC INCOME TAX (PART-II)	80	7	6	7	20	40	100
II.	DSCC COM 6.2	DSCC AUDITING	80	7	6	7	20	40	100
III.	DSCC COM 6.3	DSCC MATERIALS MANAGEMENT	80	7	6	7	20	40	100
	DSCC COM 6.4	DSCC RELATIONAL DATABASE MANAGEMENT SYSTEM PRACTICAL (B.Com. Computer)	60 25	5	5	5	15	40	100
IV.	DSEC COM 6.1	DSEC INDUSTRIAL LAW	80	7	6	7	20	40	100
	DSEC COM 6.2	DSEC CORPORATE TAX PLANNING	80	7	6	7	20	40	100
V.	GEC COM 6.1	GEC PERSONNEL MANAGEMENT (Interdisciplinary)	80	7	6	7	20	40	100
VI.	SEC COM 6.1	SEC ONLINE I.T.R. FILLING	40	4	3	3	10	20	50

B. Com. Sixth Semester
COURSE CODE: DSCC COM 6.1
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : I
INCOME TAX (PART-II)

Course Outcomes

Objectives: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of Individuals. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Enable to know about calculation of total income and tax liability.
2. To know about the concept of TDS.
3. To understand the procedure of assessment of tax.
4. To understand the refund and recovery of tax.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4				✓							

B. Com. Sixth Semester	
COURSE CODE: DSCC COM 6.1	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
INCOME TAX (PART-II)	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Deduction (Chapter VI) from gross total income. Computation of total income.
UNIT-2 15 Hours	Computation of Tax Liability of individual; Tax deduction and collection of tax at source; Advance payment of tax;
UNIT-3 15 Hours	Assessment procedures; Tax Administration; Authority appeals, penalties;
UNIT-4 15 Hours	Recovery and refund of tax; Filing of Income Tax Return and application for Permanent Account Number (PAN);
SUGGESTED READINGS	1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Journals 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi. 3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

B. Com. Sixth Semester
COURSE CODE: DSCC COM 6.2
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : II
AUDITING

Course Outcomes

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Analyze and interpret the procedure of auditing of various institutes;
2. To understand the contents of an auditor's report;
3. To know about the rights, responsibilities and liabilities of auditor;
4. To evaluate the importance of auditing in a company form of organization;

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2		✓									
CO 3				✓							
CO 4						✓					

B. Com. Sixth Semester	
COURSE CODE: DSCC COM 6.2	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
AUDITING	
SEMESTER END EXAM MARKS : 80	CREDITS : 4
INTERNAL ASSESMENT MARKS : 20	HOURS : 60 (Theory & Internal)
TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences. Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.
UNIT-2 15 Hours	Audit of Limited Companies: a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. Audit of Insurance companies.
UNIT-3 15 Hours	Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.
UNIT-4 15 Hours	Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning 2. Aruna Jha, Auditing. Taxmann Publication. 3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company. 4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi 5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. 6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education 7. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan

B. Com. Sixth Semester
COURSE CODE: DSCC COM 6.3
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
MATERIALS MANAGEMENT

Course Outcomes

Objectives: The course aims at understanding material control and Management.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To know about Material Management and control.
2. Enable to understand store management and supply control.
3. To understand Material Management linkage.
4. To know about inventory control.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2						✓					
CO 3	✓										
CO 4					✓						

B. Com. Sixth Semester	
COURSE CODE: DSCC COM 6.3	
CODE TYPE: Disciplinary Specific Course Core (DSCC)	
MATERIALS MANAGEMENT	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Introduction to Material Management: meaning, definition, scope and functions of Material Management, objectives and advantages of Material Management, internal and external interfaces, organization of Material Management.
UNIT-2 15 Hours	Store management and maintenance with supply chain management: meaning, concept, objectives, classification, identification of material, location and layout of store, supply chain management: meaning, concept, objectives, supply- production and distribution system, role of management of law of material in supply chain management.
UNIT-3 15 Hours	Material Management linkage: linkage with other functional areas of management i.e. production, accounting and Finance, marketing, HRM, IT, TQM.
UNIT-4 15 Hours	Inventory management and control: meaning, nature, objectives, classification, cost elements of inventory, techniques of inventory control, packaging and warehousing: meaning, nature, objectives, function, elements, policies and decisions.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Datta A.K.: Materials Management- procedure, text and cases, Prentice Hall of India Pvt. Ltd., New Delhi. 2. Gopalakrishnan P. and Sundareson M.: Materials Management: An Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi. 3. Verma M.M.: Essentials of Storekeeping and Purchasing, Sultan Chand and Sons, New Delhi. 4. Shah N.M.: An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda. 5. Sharma S.C.: Material Management and Materials Handling, Khanna Publisher, New Delhi.

B. Com. (Computer) Sixth Semester
COURSE CODE: DSCC COM 6.4
CODE TYPE: Disciplinary Specific Core Course (DSCC)
PAPER : III
RELATIONAL DATABASE MANAGEMENT SYSTEM

Course Outcomes

Objectives: The course aims at understanding Database Concepts, Architecture, various Users, Data Models and Data Management which helps them to interact various Databases.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Learn about Database Concepts, Architecture, various Users, Data Models and Data Management which helps them to interact various Databases.
2. Develop various Tables and Databases which helps them to develop new Software.
3. Practice various SQL commands which help them to generate new relationships among various Tables and Databases which are useful for Software Development.
4. Familiar about RDBMS Software like Oracle and SQL Server which are used as Backend for Software Development.
5. Develop new Databases for their Minor and Major Project Development which enhances their Data Storage, Data Accessibility and Data Management.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2								✓			
CO 3				✓							
CO 4				✓							
CO 5						✓					

B. Com. (Computer) Sixth Semester	
COURSE CODE: DSCC COM 6.4	
CODE TYPE: Disciplinary Specific Core Course (DSCC)	
RELATIONAL DATABASE MANAGEMENT SYSTEM	
SEMESTER END EXAM MARKS : 60 PRACTICAL EXAM MARKS : 25 INTERNAL ASSESMENT MARKS : 15 TOTAL MARKS : 100	CREDITS : 3+1=4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 09 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 9 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 11 Hours	Overview of Database Management: Data, Information and Knowledge, Data Processing versus Data Management, File Oriented Approach verses Database Oriented Approach, Data Independence, Database Administration Roles, Overview of Database, DBMS Architecture, Different kinds of DBMS users, Introduction to Data Dictionary. Data Models: Network Model, Relational Model, Hierarchical Model. Database Languages: DDL, DML, DCL, And TCL. Structured Query Language: Basic Data Types, Commands: Create, Insert, Select, Delete, Truncate, Drop, Alter, Grant Revoke, Commit, Rollback, Queries on Multiple Relation, Join Operation, String Operation, Set Operation, Grouping, Nested Subqueries.
UNIT-2 11 Hours	Concepts of Database Management System: Definition of Tables, Cardinality relationships in a Database, Constraints in a Database, Entity, Attributes, Strong and weak entities, ER-Diagram, Symbols and Implementation, Concept of keys: Candidate key, Primary key, Alternate key, Foreign key, Case studies of ER modeling Generalization, Specialization and Aggregation. Converting an ER model into relational Schema. Extended ER features.
UNIT-3 12 Hours	Relational Database Design: Normalization concept in logical model, Pitfalls in database design, Functional dependencies, Join dependencies, Natural Join, Normal forms (1NF, 2NF, 3NF). Boyce Codd Normal form, Decomposition, Multi-Valued Dependencies, 4NF, SNF. Issues in physical design: Concepts of indexes, File organization for relational tables, De-normalization. Relational Database: Structure of Relational Database, Schema, Relational Operation: Selection, Projection, Cartesian Production, Union, Intersection and Minus operation Relational Algebra: Select operation, Project operation, Union operation, Cartesian Product operation, Intersection operation, Join operation, Different types of joins (Inner join, Outer join, Self join)
UNIT-4 11 Hours	Oracle Basics: Oracle Corporation, Versions of Oracle, Oracle Products, Oracle Installation, Oracle Client and Server Products, Online Transaction Processing. Hybrid cloud Installation. Data Definition Language (DDL) Commands, Data Manipulation Language (DML) Commands, Data Control Language (DCL) Commands, Transaction Control Language (TCL) Commands, Data Constraints, Introduction to PL/SQL Programming, Data Types, Looping Statements, Cursors, Stored Procedure, Function
SUGGESTED READINGS	<p>Text Books:</p> <ol style="list-style-type: none"> 1. Database system concept, H. Korth and A. Silberschatz, TMH Publications. 2. Data Base Management System, Alexies & Mathews, Vikash publication. 3. Data Base Management System, C. J. Date, Narosha Publication. 4. Data Base Management System By James Matin. 5. Principles of Database System By Ullman. 6. Program Design, Peter Juliff, PHI Publications. 7. The Complete Reference, Kevin Loney, Oracle Press. <p>E Resources:</p> <ol style="list-style-type: none"> 1. SWAYAM URL link for DBMS and RDBMS: https://youtu.be/f6LGtJutWyA 2. SWAYAM URL link for DBMS and RDBM: https://youtu.be/loI9Ve2SRwQ 3. SWAYAM URL link for DBMS and RDBMS: https://swayam.gov.in/courses/4434-data-management-system. 4. Introduction of DBMS: https://onlinecourses.swayam2.ac.in/cec19_cs05/preview 5. Introduction of RDBMS: https://onlinecourses.nptel.ac.in/noc19_cs46/preview

B. Com. (Computer) Sixth Semester

COURSE CODE: DSCC COM 6.4

CODE TYPE: Disciplinary Specific Core Course (DSCC)

RELATIONAL DATABASE MANAGEMENT SYSTEM (LAB PRACTICAL)

1. Design an employee table in Oracle/SQL Server having eid (primary key) ename, edesignation, edoj, edob, address, salary, econtact as fields and answer the following questions:
 - a). Insert five records in above created table.
 - b). Display all five records.
 - c). Delete the fourth record.
 - d). Update the third record of field ename as 'hari'.
 - e). Add one new field in the table.
2. Design a salary table Oracle/SQL Server with one primary key and foreign key(employee table) having following fields: Month, working days, deptid, gross, incentive, deduction and net salary
 - a) Insert five records in above created table.
 - b) Display all five records.
 - c) Use foreign key relation and display records.
 - d) Update the second record of field deptid as 'Sales'.
 - e) Add one new field in the table.
3. Create a new user in Oracle/SQL Server.
4. Create a view in Oracle/SQL Server.
5. Create a new table in Oracle/SQL Server and practice for join operation.
6. Create a new user in Oracle/SQL Server and practice for commit and rollback command.
7. Create a new database in Oracle/SQL Server having atleast four tables for CovidVaccination Management System.
8. Create a new database in Oracle/SQL Server having atleast five tables for Library Management System.
9. Create a new table in Oracle/SQL Server and practice for Group by and Order by Clause.
10. Create a new table in Oracle/SQL Server and practice for max(), min(), avg() and count functions.
11. Create a new table in Oracle/SQL Server and practice for lower(), substr().trim() and upper functions.
12. Create a new table in Oracle/SQL Server and practice for unique and check constraint.
13. Create a new table in Oracle/SQL Server and practice for having clause queries.
14. Create a new table in Oracle/SQL Server and practice for inner and outer join.
Create a new table in Oracle/SQL Server and practice for Drop command.

B. Com. Sixth Semester
COURSE CODE: DSEC COM 6.1
CODE TYPE: Disciplinary Specific Elective Course (DSEC)
PAPER : IV
INDUSTRIAL LAW

Course Outcomes

Objectives: The course aims at better understanding of Industrial law and their implication in business organizations.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. To understand the provisions of Factories Act 1948.
2. To know about Industrial Disputes Act 1947.
3. To know about Trade Union Act 1926 and Workmen's Compensation Act 1923.
4. To understand Payment of Wages Act 1936 and The Minimum Wages Act 1948.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2				✓							
CO 3			✓								
CO 4				✓							

B. Com. Sixth Semester	
COURSE CODE: DSEC COM 6.1	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
INDUSTRIAL LAW	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	The factories Act, 1948 : Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories.
UNIT-2 15 Hours	The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, procedure, powers and duties of authorities, strikes, lock-outs, lay-off, retrenchment, transfer and closure.
UNIT-3 15 Hours	The Trade Unions Act, 1926: Objects, registration of trade unions, rights and liabilities of registered trade unions-procedure, penalties. The Workmen’s Compensation Act, 1923: Objects, Employer’s liability for compensation, amount of compensation, distribution of compensation, notice and claims, commissioners for workmen’s compensation.
UNIT-4 15 Hours	The Payment of Wage Act, 1936: Objects, Application, responsibility for payment of wages, wage periods, time-limits, Deduction from wages remedy available to worker for delay or unauthorized education. The Minimum Wages Act, 1948: Objects, Application, Minimum Fair and Living Wages, Determination of minimum wage, Taxation of minimum wage, Advisory Board, remedy to worker for non-payment of minimum wages.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Malik P. L, Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow. 2. Sharma J. P, Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi. 3. Kumar H. L, Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi. 4. Singh Avtar, Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur. 5. Sharma J. P, Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi 6. Sharma J. P, Employees' State Insurance Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi 7. Sharma J. P, Factories Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi

B. Com. Sixth Semester	
COURSE CODE: DSEC COM 6.2	
CODE TYPE: Disciplinary Specific Elective Course (DSEC)	
CORPORATE TAX PLANNING	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
<p>Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).</p>	
UNIT-1 15 Hours	Introduction to tax Management: concept of tax planning, tax avoidance and tax evasions, corporate taxation and dividend tax. Tax planning for a new business: tax planning with reference to localtion, nature and form of organisation of new business.
UNIT-2 15 Hours	Tax planning and financial management decision: Tax Planning relating to capital structure decision, Dividend policy, inter corporate dividends and bonus share.
UNIT-3 15 Hours	Tax Planning and managerial decisions: tax planning in respect of own or lease, sale of assets for scientific research, make or buy decisions, repair, replace, renewal or renovation and shutdown or continue decision,
UNIT-4 15 Hours	Special tax provisions, text provision relating to free trade zones, Infrastructures sector and backward areas, tax incentives for exporter, tax issues relating to amalgamation, tax planning with reference of Companies, tax payment: tax deductions and collection at source, advance tax payment.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. <p>Journals</p> <ol style="list-style-type: none"> 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi. 3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

B. A. Sixth Semester	
COURSE CODE: GEC COM 6.1	
CODE TYPE: Generic Elective Course (GEC)	
PERSONNEL MANAGEMENT	
SEMESTER END EXAM MARKS : 80 INTERNAL ASSESMENT MARKS : 20 TOTAL MARKS : 100	CREDITS : 4 HOURS : 60 (Theory & Internal)
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 7 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 13 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Human resource management- Introduction, meaning, concept, characteristics, objectives, scope, importance, functions, limitations; Business environment and human resource management- business environment, types of business and forms of business organization.
UNIT-2 15 Hours	Human resource planning- meaning, characteristics, objectives, need and importance, process; recruitment and selection- concept, characteristics, sources and process of recruitment, selection- concept, characteristics, difference between recruitment and selection. Promotion, demotion and transfer.
UNIT-3 15 Hours	Orientation and placement- orientation or induction, need, steps and process in orientation, placement, training and development- concept, characteristics, difference between training and development, objectives and types.
UNIT-4 15 Hours	Motivation and morale- meaning, nature and characteristics, determinants, types of motivation, compensation, rewards and benefits. Industrial relations- meaning and definition, elements and features of industrial relations, objectives, scope; Quality of work life; work life balance, human resource outsourcing.
SUGGESTED READINGS	1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons. 2. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House. 3. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd. 4. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL. 5. Dynamics of Industrial Relations - Dr. C.B. Memoria, Dr. Satish Memoria &S.V. Gankar - Himalaya Publishing House. 6. Performance Appraisal, Theory and Practice - AIMA - Vikas management Series, New Delhi - 1986. 7. Human Resource Management: Pattanayak P.

B. Com. Sixth Semester
COURSE CODE: SEC COM 6.1
CODE TYPE: Skill Enhancement Course (SEC)
PAPER : VI
ONLINE I.T.R. FILLING

Course Outcomes

Objectives: To provide fundamentals of Income Tax concepts and Provisions, to understand file online ITR, TDS return deal with Income Tax matters with Confidence.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Able to compute total income and define tax compliances and structure online.
4. Able to understand amendments made from time to time in Finance Act.
5. Differentiate between direct and indirect tax assessment online.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3								✓			
CO 4						✓					
CO 5							✓				

B. Com. Sixth Semester	
COURSE CODE: SEC COM 6.1	
CODE TYPE: Skill Enhancement Course (SEC)	
ONLINE I.T.R. FILLING	
SEMESTER END EXAM MARKS : 40 INTERNAL ASSESMENT MARKS : 10 TOTAL MARKS : 50	CREDITS : 2 HOURS : 30 (Theory & Internal)
Scheme of marks: Objective type questions: 07 questions carrying 1 marks each to be asked. Very Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 4 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 5 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction to Income Tax, Brief about Various Sources of Income (with Illustration) Introduction of E-Filing of Income Tax Returns, Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S(SUGAM), ITR 05 and ITR 06, etc. How to Register PAN online or manual.
UNIT-2 15 Hours	Practical Exposure to www.incometaxindiaefiling.gov.in portal. How to file Return Electronically on portal with or without Digital Signature Certificate. How to Pay Tax online through Net Banking, How to Generate Challans online and Manual. Form 16 B, How to view Tax Credit through 26AS, E Filing TDS Salary Return form 24Q and Challan.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Self Preparation and Filing of Income Tax Returns by Individuals Third Edition: May 2019 by Swatantra Sethi. 2. How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta. 3. Fast Track Quick Revision Income Tax for AY 2019-2020 by AS K K Agarwal. 4. Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh.