

RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE

AMBIKAPUR, SURGUJA (C.G.),



Learning Outcomes based Curriculum Framework

FOR

UNDERGRADUATE PROGRAMME (B.Com.)

SEMESTER SYSTEM

(Programme started in Session 2021-2022)



DEPARTMENT OF COMMERCE

VISION

The vision of Commerce Department is to provide proficiency in both, depth understanding of principles and concept of Commerce, financial and non- financial aspects. The Department aims to enhance the students' knowledge in basic commercial concepts. To inculcate aptitude for a research career in academia or industry by introducing advanced ideas and techniques that are applicable while emphasizing the underlying concepts of market and finance.

MISSION

- To impart quality education in Commerce such that they aim to become reputed Research Organizations. To make the students effectively disseminate their knowledge in Commerce to coming generations..
- Develop the capacity and know-how to apply basic concepts of Commerce to solve the problems. The ability to data interpretation and decision making. To become a center of excellence and extend research facilities.
- Apply the knowledge for sustainable development useful for society. Assume responsibility and always practice ethical principles. To function effectively as individual as well as in a team.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1	Professional Skill enhancement To provide professional training and skill development to students of Commerce, related disciplines and nurture them to become responsible persons in the society.
PEO 2	Development of core- competency To augment their core-competencies and knowledge levels in science, humanities and inter-disciplinary areas by imparting education of high standards.
PEO 3	Innovative syllabi of Global Relevance To upgrade the curriculum periodically based on financial advancements, innovations and societal relevance, so as to cater to the shifting global demands.
PEO 4	Environmental Sensitivity and Sustainability To infuse environmental sensitivity in students through academic activities and hence equip them with technical skills and scientific knowledge required to protect and safeguard the environment for a sustainable future.
PEO 5	Ethical and Holistic Development To promote ethical values and focus on the holistic development of students to become proficient, skilled, competent and socially responsible people.
PEO 6	Accessibility and Academic Excellence To provide an accessible learning environment of excellence and equal opportunity to students, enabling them to develop their creativity, critical thinking, and leadership and employability skills.

PROGRAMME OUTCOMES (POs)

PO 1	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
PO 2	After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
PO 3	Capability of the students to make decisions at personal & professional level will increase after completion of this course
PO 4	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
PO 5	The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
PO 6	The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.
PO 7	Students will be able to prioritize national and global issues with an aim to build a nation and an integrated world through contributions that imbibe the spirit of multicultural competency, creative thinking, critical analysis, political awareness and the much-needed international policies.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO 1	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 2	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
PSO 3	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO 4	Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO 5	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
PSO 6	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 7	Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

Learning Outcomes-based Curriculum Framework (LOCF) in B. Com.

1. Introduction

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-define aims objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy. In order to achieve the programme goals following measures would be adopted:

- i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii. Enriching the quality of teaching and research;
- iii. Enlightening learning environment through ICT based hands-on approach to students;
- iv. Involving students in discussions, problem-solving, and out of the box thinking;
- iv. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate Education is to introduce LOCF.

2. Learning Outcomes-based Approach to Curriculum Planning

The Bachelor's Degree in B. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B. Com. has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all - encompassing knowledge impartation the programme has been framed by allowing flexibility and innovation in:

- i. Programme design and syllabi development;
- ii. Teaching-learning pedagogy;
- iii. Assessment of student learning levels;
- iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Programme in B. Com.

The B. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Cyber Security, Artificial Intelligence for Business, Mind Management, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and Environmentally conscious behaviour.

Degree programmes in Commerce and Business covers topics which are already mentioned in detail under various headings. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Key Outcomes underpinning Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for B. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

- i. Framing of syllabi
- ii. Students attributes
- iii. Qualification descriptors
- iv. Programme learning outcomes
- v. Course learning outcomes
- vi. Necessity of having elective courses
- vii. Applications of commerce

3. Graduate Attributes in B. Com.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

3.4 Problem solving

- i. Capability to deduce a business problem and apply the class room learning into practice to solution for the same;
- ii. Capabilities to analyze and synthesize data and derive inferences for valid conclusion;
- iii. Comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

3.5 Research Related Skills

- i. Ability to search for, locate, extract, organize, evaluate, and use or present inform that is relevant to a particular topic;
- ii. Ability to identify the developments in various branches of Commerce and Business.

3.6 Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

3.7 Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facts related to commerce and trade.

3.8 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- ii. Ability to manage self and various social systems.

3.9 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and re skilling in all areas of Commerce.

4. Qualification Descriptors for B. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated

by the students after becoming graduate in this programme. The HEI should consider the above mentioned parameters at the time of assessing the learning of various courses for B. Com. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- Demonstrate extensive and coherent knowledge of commerce and its applications in real and business world;
- Understanding of various concepts and theories providing strong academic foundation;
- Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- Fulfill one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
- Good value systems leading to high ethical and moral conduct in society at large
Competencies and attitudes Values.

5. Programme Learning Outcomes of B. Com.

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com.

Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of Business sector, insurance, banking

seeking youth fit for employment. Students undergoing this programme will be equipped to the world of work, Particularly, work of the future. The student will get a first-hand exposure of working in the real world. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, Innovative solutions for today's business. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management Leaders that are compassionate yet efficient. The course provides an extreme and rigorous base for teaching, research, and allied business

The salient features of the LOCF in B. Com. are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.
3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.
6. For B. Com. Programme, ten (10) CC are placed from first to sixth semester, two (02) language courses are placed in first and second semester, fourteen (14) GE courses are placed in the fifth and sixth semester, and thirty-two (32) DSE courses in third, fourth, fifth, and sixth semester, and sixteen (16) SEC courses in third, fourth, fifth, and sixth semester have been placed respectively along with an option to offer specific sector skill council courses are placed in third, fourth, fifth, and sixth semester. The idea of offering sixty-two (62) optional courses and also creating space for developing more Sector Skill Council courses covering different aspects of knowledge and skills is to create opportunities for employability of a commerce graduate and also broaden the learner's horizon towards practical relevance of studying commerce discipline so that a learner can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory Courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.
7. An option to adopt courses offered by Sector Skill Council in the course structure of B. Com. as Skill Enhancement Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce

graduates has been created in the proposed course structure.

8. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge. Business research methods and project work has been provided as a discipline specific course in sixth semester involving application of knowledge in exploring/analysing/solving issues related to a real life situation.
9. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
10. The Faculty members are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

ACADEMIC PROGRAMMES & SCHEMES

B. Com. First semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I.	COM 101	FINANCIAL ACCOUNTING	70	25	10	10	10	30	11	100
II.	COM 102	BUSINESS MATHEMATICS	70	25	10	10	10	30	11	100
III.	COM 103	BUSINESS ENVIRONMENT	70	25	10	10	10	30	11	100
	COM 104	COMPUTER FUNDAMENTAL (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100
V		ENVIRONMENTAL STUDIES	70	25	10	10	10	30	11	100
		PRACTICAL	50	18	--	--	--	--	--	50

B. Com. Second semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 201	BUSINESS COMMUNICATION	70	25	10	10	10	30	11	100
II	COM 202	BUSINESS REGULATORY FRAMEWORK	70	25	10	10	10	30	11	100
III	COM 203	BUSINESS ECONOMICS	70	25	10	10	10	30	11	100
	COM 204	PC SOFTWARE & MULTIMEDIA (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 204	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

B. Com. Third semester

Paper	Paper Code	Course (Paper /Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 301	CORPORATE ACCOUNTING	70	25	10	10	10	30	11	100
II	COM302	COST ACCOUNTING	70	25	10	10	10	30	11	100
III	COM303	BUSINESS STATISTICS	70	25	10	10	10	30	11	100
	COM 304	INTERNET APPLICATION & E-COMMERCE (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100

B. Com. Fourth semester

Paper	Paper Code	Course (Paper /Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 401	COMPANY LAW	70	25	10	10	10	30	11	100
II	COM 402	PRINCIPLES OF MANAGEMENT	70	25	10	10	10	30	11	100
III	COM 403	FUNDAMENTALS OF ENTREPRENEURSHIP	70	25	10	10	10	30	11	100
	COM 404	RDBMS (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 404	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

B. Com. Fifth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM501	INCOME TAX LAW AND PRACTICE	70	25	10	10	10	30	11	100
II	COM502	GOODS AND SERVICE TAX	70	25	10	10	10	30	11	100
III	COM503	PRINCIPLES OF MARKETING	70	25	10	10	10	30	11	100
	COM504	FINANCIAL MANAGEMENT	70	25	10	10	10	30	11	100
	COM505	SYSTEM ANALYSIS, DESIGN AND MIS (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100

B. Com. Sixth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM601	MANAGEMENT ACCOUNTING	70	25	10	10	10	30	11	100
II	COM602	AUDITING	70	25	10	10	10	30	11	100
III	COM603	INTERNATIONAL MARKETING	70	25	10	10	10	30	11	100
	COM604	FINANCIAL MARKET OPERATIONS	70	25	10	10	10	30	11	100
	COM605	PROGRAMMING IN VISUAL BASIC (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 605	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

B. Com. First Semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation (CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I.	COM 101	FINANCIAL ACCOUNTING	70	25	10	10	10	30	11	100
II.	COM 102	BUSINESS MATHEMATICS	70	25	10	10	10	30	11	100
III.	COM 103	BUSINESS ENVIRONMENT	70	25	10	10	10	30	11	100
	COM 104	COMPUTER FUNDAMENTAL (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100
V		ENVIRONMENTAL STUDIES	70	25	10	10	10	30	11	100
		PRACTICAL	50	18	--	--	--	--	--	50

Paper-I

PAPER CODE: COM 101

Financial Accounting

Course Outcomes

Objective: The course aims to help learners to acquire conceptual knowledge on financial Accounting, to impart skills for recording various kinds of business transactions and to prepare Financial statements.

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

1. Apply the generally accepted accounting principles while recording transactions and preparing Financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare cash book and other accounts necessary while running a business;

B. Com. First Semester	
PAPER-I	PAPER CODE: COM 101
FINANCIAL ACCOUNTING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	CREDITS: 4
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
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. Accounting Transaction: Concept of Double Entry System, Concept of Capital & Revenue. Book of original records: Journal; Ledger; Sub-Division of Journal: Cashbook.
UNIT-2 15 Hours	Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries. Rectification of errors; Location of errors; Suspense account; Effect on profit.
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: Provisions and Reserves. Accounting of Non Trading Institutions.
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.
UNIT-5 15 Hours	Partnership Account : Dissolution of a Partnership Firm; Amalgamation of Partnership Firms; Conversion of Partnership Firm into Joint stock 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 HN 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

Paper-II

PAPER CODE: COM 102

Business Mathematics

Course Outcomes

Objective: understanding basic terms in the areas of business calculus and financial mathematics, independently solving of business problems.

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

1. Define basic terms in the areas of business calculus and financial mathematics.
2. Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
3. Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
4. Discern effects of various types and methods of interest account.
5. Connect acquired knowledge and skills with practical problems in economic practice.

B. Com. First Semester	
PAPER-II	PAPER CODE: COM 102
PAPER TITLE: BUSINESS MATHEMATICS	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 markseachtobeasked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Simultaneous Equations– Meaning, Characteristics, Methods of Solving Equations in Two Variables– Graphical, Substitution, Elimination and Cross Multiplication. Linear Programming –Formulation of LLP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints
UNIT-2 20Hours	Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants upto third order ; Logarithm's & Antilogarithm's.
UNIT-3 20 Hours	Simple interest and Compound Interest . Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.
UNIT-4 20Hrs	Ratio & Proportion. Average, Percentage.
UNIT-5 15Hrs	Commission, Brokerage, Discount, Profit and loss
SUGGESTED READINGS	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.

Paper-III

PAPER CODE: COM 103

Business Environment

Course Outcomes

Objectives: To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the transaction of insurance business

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

1. Discuss various internal and external forces of business environment.
2. Explain the effects of government policy on the economic environment and insurance industry.
3. Outline how an entity operates in a business environment.
4. Describe how financial information is utilized in business.
5. Explain the legal aspects of domestic and international trade and industry.

B. Com. First Semester	
PAPER-III	PAPER CODE: COM 103
PAPER TITLE: BUSINESS ENVIRONMENT	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Business Environment : Concept, Components and Importance ,Economic Trends (overview) : Income : Saving and investment ; Trade and balance of payment, Money and Finance.
UNIT-2 20 Hours	Problems of Growth : Unemployment ; Poverty ; Regional imbalances; Social Injustice; Inflation ; Parallel economy ; Industrial sickness.
UNIT-3 20 Hours	Role of Government; Monetary and fiscal policy; Industrial policy; Industrial licensing. Privatization; Liberalisation, Globalisation Devaluation; Demonitisation; Export-Import policy.
UNIT-4 20 Hours	Economic Planning in India: Need, objectives, Strategy; Review of Previous Plans, Planning Commission. Foreign Exchange Management Act 2000 : Basic Concept and Main Provisions.
UNIT- 5 15 Hours	International Environment ; Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings – GATT, WTO, UNCTAD, World Bank, IMF; FDI.
SUGGESTED READINGS	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 socity . 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.

Paper-III

PAPER CODE: COM 104

Computer Fundamental

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. Describe the usage of computers and why computers are essential components in business and society.
2. Solve common business problems using appropriate Information Technology applications and systems.
3. Describe various types of networks network standards and communication
4. Analyze & compare the comparatively windows based operating system.
5. Using computers at user level, including operative systems and programming environments.

B. Com. (Computer)First Semester**PAPER-III****PAPER CODE: COM 104****PAPER TITLE: COMPUTER FUNDAMENTAL****MARKS: 75****THEORY: 50****CCA : 30****PRACTICAL: 00****Scheme of marks:**

Objective type questions:08 questions carrying 1 marks each to be asked.

Short answer type questions:03 questions carrying 2 marks each to be asked. (Word limit 70-100 words).

Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words).

Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words).

UNIT-1 15Hours	Computer system: characteristics and capabilities Computer Hardware and Software: Block Diagram of a Computer, Different Data Processing: Data, Data Processing System, Storing Data, Processing Data. Types of Computers: Analogue, Digital, Hybrid, General and Special Purpose Computers. Generations of Computers. Computer Systems: Micros, Minis and Main-frames. Limitations of Micro Computer Number systems: Decimal Number system, Binary number system, Octal and Hexadecimal number system, 1's and 2's complement. Codes: ASCII, EBCDIC Codes, Gray code and BCD. Logic Gates: AND, OR, NOT GATES and their Truth tables, NOR, NAND and XOR gates.
UNIT-2 20Hours	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: Output Fundamentals, Hardcopy Output Devices, Impact Printers, Non-Impact Printers, Plotters, Computer output Microfilm/Microfiche(COM) systems, Softcopy Output Devices, Cathode Ray Tube, Flat Screen Technologies, Projectors Speakers.
UNIT-3 20 Hours	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 and 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 20Hrs	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: computer Software, Interacting with the System, Trends in PC software, Types of Microcomputer Application Software, Difference between Program and Packages. Computer Languages: Definition, Generations of computer languages, Types of Languages, Language Processors: Assembler, Interpreter, Compiler, Linker and Loader. Programming constructs, Algorithm and flowchart
UNIT-5 15Hrs	Introduction to DOS: History and versions of DOS. Fundamentals of DOS Physical Structure of the Disk, Compatibility of drives, Disks and DOS versions, Preparing Disks for use, Device Names Getting Started with DOS Booting Process (DOS, Windows, Unix). System Files and Cominand.com, Internal DOS Files and Directories, Elementary External DOS Commands, Creating a Batch Files, Additional Commands Microsoft Windows: Operating system-Definition and functions, basics of Windows. Basic components of windows, icons, types of icons, taskbar, activating windows, using desktop, title bar, running applications. exploring computer, managing files and folders, copying and moving files and folders. Control panel-display properties, adding and removing software and hardware, setting date and time, screen saver and appearance. Using windows accessories.

B. Com. Second semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 201	BUSINESS COMMUNICATION	70	25	10	10	10	30	11	100
II	COM 202	BUSINESS REGULATORY FRAMEWORK	70	25	10	10	10	30	11	100
III	COM 203	BUSINESS ECONOMICS	70	25	10	10	10	30	11	100
	COM 204	PC SOFTWARE & MULTIMEDIA (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 204	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

Paper-I

PAPER CODE: COM 201

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

B. Com. Second Semester	
PAPER-I	PAPER CODE: COM 201
BUSINESS COMMUNICATION	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	CREDITS: 4
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating: Communication models and process; Principles of effective communication; Theories of communication- Self Development and Communication; Development of positive personal attitudes, SWOT analysis;
UNIT-2 15 Hours	Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussion, Seminars, Effective listening, Principles if effective listening, Factors of effective listening exercises: Oral, Written and Video session, Audience analysis and feedback.
UNIT-3 15 Hours	Writing skill: Business letters- definition, concept, structure, advantage, disadvantage, need and kinds of business letter, Essentials of effective business letter. Good news and Bad news letters; Office memorandum. Writing Resume and Letter of Job Application
UNIT-4 15 Hours	Report Writing: Introduction to a proposal, Short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.
UNIT-5 15 Hours	Non-Verbal Aspects of Communicating. Body Language: Kinesics, Proxemics, Para Language. Interviewing skills: Appearing in interviews, Conducting interviews, mock interview, Modern Forms of Communicating: Fax; E-Mail; video conferencing; etc. International communication for Global Business.
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.

Paper-II

PAPER CODE: COM 202

Business Regulatory Framework

Course Outcomes

Objective: to understand different laws concerning business proceedings and its implications in the dynamic business environment.

Learning Outcomes: After completion of the course, 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.

B. Com. Second Semester	
PAPER-II	PAPER CODE: COM 202
PAPER TITLE: BUSINESS REGULATORY FRAMEWORK	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	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 20Hours	Law of Contract (1872): Performance of contract, Discharge of contract; Remedies for breach of contract. Special contracts; Indemnity; Guarantee; Bailment and pledge; Agency.
UNIT-3 20 Hours	Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods and their classification, price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by auction; Hire purchase agreement.
UNIT-4 20Hrs	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.
UNIT-5 15Hrs	The Consumer Protection Act 1986: Main Provision, Definition of consumer, Consumer Disputes, Grievance redressal machinery ; Indian Partnership Act 1932. Limited Liabilities Partnership Act 2008. Introduction of Intellectual Property Right Act – Copyright, Patent & trademark.
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

Paper-III

PAPER CODE: COM 203

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. Analyse the relationship between inputs used in production and the resulting outputs and costs;
4. Analyse and interpret market mechanism and behaviour of firms and response of firms to Different market situations;
5. Examine various facets of pricing under different market situations

B. Com. Second Semester	
PAPER-III	PAPER CODE: COM 203
PAPER TITLE: BUSINESS ECONOMICS	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Introduction: Definition, Nature and Scope of Economics, Difference Between Micro and Macro Economics, Method of Economic Study: Inductive and Deductive Methods. Basic problem of Economy, Working of Price Mechanism. Utility Analysis: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility
UNIT-2 20 Hours	Law of demand: Meaning and Definitions, Effecting Factors, Types ; Exception of Law of demand. Elasticity of Demand: Concept, Definitions, Importance, Types and Measurement of Elasticity of Demand, Factors affecting the Elasticity of Demand.
UNIT-3 20 Hours	Production: Factors of Production, their characteristics and importance. Production Functions: Law of Variable Proportions, Return to scale and Equal Product Curve Analysis. Internal and external economies and diseconomies.
UNIT 4 20 Hrs	Market Structure – Concept, Characteristics, Classification. Determination of Price under condition of Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.
UNIT- 5 15 Hours	Theories of distribution, Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.
SUGGESTED READINGS	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.

Paper-III

PAPER CODE: COM 204

P C Software and Multimedia

Course Outcomes

Objective: The course aims to acquaint the learners with fundamental of P C Software And Multimedia and concepts of MS Word, MS Excel, MS PowerPoint, and MS Access.

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

1. Acquire knowledge of basic terminology of computers
2. Gain knowledge of concepts of MS Word, MS Excel, MS PowerPoint, and MS Access.
3. Analyze & practicing basic office automation.
4. Understand the working of Multimedia and its application.
5. Identify and discuss Internet Application.

B. Com. (Computer) Second Semester	
PAPER-III	PAPER CODE: COM 204
PAPER TITLE: P C SOFTWARE AND MULTIMEDIA	
THEORY MARKS : 50 INTERNAL MARKS : 25 TOTAL MARKS : 75	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Using Office MS-Word 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 painter, Copy paste and paste 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 envelopes 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 20Hours	Working with MS-Excel Introducing Excel, Use of excel sheet, Creating new sheet, Saving, Opening, and 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 (header & footer, word art, signature line). Page Layout Tab: Page setup options, Scale to fit (width, height, scale). Formulas Tab: Autosum (sum, average, min, max), 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, Share workbook. View Tab: Page breaks, Page layout, Freezing panes, Split and hide.
UNIT-3 20 Hours	Working with MS-Power Point 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 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 options, slide orientation, applying various themes, selecting background style and formatting it. Animations Tab: Custom animation for entrance, exit and emphasis, applying slide transition, setting transition speed and sound, animation on rehearse timing. Slide show & View Tab: Start slid show options, setup options. View tab: Presentation views, colours and window option.
UNIT-4 20Hrs	Working with MS-Access Front end and back end of application, Introduction to dbms, features of dbms, Creating blank databases, Saving it in accdb format. Defining data types in ms access. Home Tab: Datasheet view, design view, pivot chart view, pivot table view, sort and filter options. 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.
UNIT-5 15Hrs	Animations and Graphics Basic Concept of 2D/3D Animation, Principle of animation, application of Multimedia, Hardware & software resources requirement for animation, introduction of various file formats (mpeg, gif, jpeg, mp4, .tif, flv). Creating a new movie in flash :Get set Up, Input Text, Animate Text, drawing and printing with tools, brush create basic shapes like Oval, Rectangle & Polystar Tools, tools working with object & filing the object, Transformation, object properties dialog box, creating layers motion between, shape, mask layers, basic action scripts, importing sound through Flash.

B. Com. (Computer) Second Semester	
PAPER-III	PAPER CODE: COM 204
PAPER TITLE: P C SOFTWARE AND MULTIMEDIA	
THEORY MARKS	: 00
PRACTICAL MARKS	: 50
TOTAL MARKS	: 50

- How to change the background of Desktop.
- How to change the Date and Time of computer.
- How you create table in MS-Word.
- Create your own Biodata in MS-Word and Save the file in your folder.
- Type 3 paragraphs and use paragraph setting with line spacing.
- Create one-page admission form in MS-Word.
- Create table in Ms-word

Car		Price
Maruti	Omni Van	200000
	Maruti800	242000
Tata	Sumo	390000
	Sierra	447000

- Create table student in MS-Excel.

Students

R.No.	Name	Class	Percentage	Result
101	Aarti	BCA	75.5	FirstDiv
102	Shivani	BCA	72.3	FirstDiv
103	Nisha	BCA	62.5	First
104	Preeti	BCA	59.1	Sec Div
105	Shikha	BCA	65	FirstDiv

Find the max percentage

Count the No. of students

- Create bar graph for the below table–

Result

Year	Pass	Fail
2010-11	45	05
2011-12	46	04
2012-13	44	06
2013-14	48	02
2014-15	47	03

- Make power point presentation using 4 slides, insert picture, tables on your own topic.
- Make power point presentation using 4slides, set header footer, use custom animations and slide transition.
- Create Employee data base in MS-Access

Employee

Eid	Ename	Eadd	Esal	Econtact
101	Aarti	Bsp	10000	9039818462
102	Shivani	Rai	12000	9396542415
103	Nisha	Bsp	15000	9632457899
104	Preeti	Bsp	10000	9993804525
105	Shikha	Rai	13000	9876523145

- Insert five records in table

- Set Eidos primary key
13. Create Student Form in MS-Access using the following labels– Roll No
Name
Father Name
DOB
Address
Result
 14. Do the following in MS-Word
 - CreateTable
 - Insert Picture
 - Type one para and apply fontstyle, size and color
 15. Do the following in MS-Excel
 - find the total using function
 - Find the average
 - Find max and min value
 - Insert the col

B. Com. Third semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 301	CORPORATE ACCOUNTING	70	25	10	10	10	30	11	100
II	COM302	COST ACCOUNTING	70	25	10	10	10	30	11	100
III	COM303	BUSINESS STATISTICS	70	25	10	10	10	30	11	100
	COM 304	INTERNET APPLICATION & E-COMMERCE (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100

Paper-I

PAPER CODE: COM 301

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 bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies

B. Com. Third Semester	
PAPER-I	PAPER CODE: COM 301
PAPER TITLE: CORPORATE ACCOUNTING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.
UNIT-2 20 Hours	Final Accounts (as per company act 2013) Liquidation of Company.
UNIT-3 20 Hours	Valuation of Goodwill and Shares.
UNIT-4 20 Hours	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and reconstruction schemes.
UNIT-5 15 Hours	Consolidated Balance Sheet of holding Account of Banking Companies. companies with one subsidiary only.
SUGGESTED READINGS	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.

Paper-II

PAPER CODE: COM 302

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.

B. Com. Third Semester	
PAPER-II	PAPER CODE: COM 302
PAPER TITLE: COST ACCOUNTING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.
UNIT-2 20Hours	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
UNIT-3 20 Hours	Cost Ascertainment: Unit costing; Job, batch and contract costing.
UNIT-4 20Hrs	Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.
UNIT-5 15Hrs	Cost Records: Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.
SUGGESTED READINGS	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 11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd. Note: Latest edition of text book.

Paper-III

PAPER CODE: COM 303

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

B. Com. Third Semester	
PAPER-III	PAPER CODE: COM 303
PAPER TITLE: BUSINESS STATISTICS	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.
UNIT-2 20Hours	Dispersion - and their measures; Partition values; Skewness and measures;
UNIT-3 20 Hours	Analysis of Bivariate Data: Linear regression two variables and correlation.
UNIT-4 20Hrs	Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.
UNIT-5 15Hrs	Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.
SUGGESTED READINGS	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.

Paper-III

PAPER CODE: COM 304

Internet Application & E-Commerce

Course Outcomes

Objectives: To provide knowledge & basic concept of Internet Applications with E-Commerce and describes Digital marketing strategy.

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

1. Acquire knowledge & basic concept of Internet Applications with E-Commerce.
2. Gain knowledge & describes Digital marketing strategy.
3. Analyze & Compare Internet application with current used techniques.
4. Understand the working of Internet tools and adapting them to our fullest.
5. Analyze the security aspects of the tools used in E-Commerce.

B. Com. (Computer) Third Semester	
PAPER-III	PAPER CODE: COM 304
PAPER TITLE: INTERNET APPLICATION & E-COMMERCE	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction to HTML. Introduction to Internet & World Wide Web - Internet-Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domain in India, Internet & India World Wide Web (WWW) WAN consortium browsing and Information retrieval, exploring the WWW, address: URL
UNIT-2 20Hours	Introduction to HTML & Designing Web Page Concept to Website, Web standards, What is HTML, HTML documents/file, HTML editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL. HTML Document Structure Head Section Illustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.
UNIT-3 20 Hours	HTML Document Structure & HTML Forms Body Section - Illustration, Body elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER. Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NVE attribute in Anchor. HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or Select menu tags, image buttons.
UNIT-4 20Hrs	Introduction to E-Commerce & Business Strategy in Electronic Age E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective. Business Strategy The value chain, competitive advantage, business strategy, Case Study: e-commerce in Passenger Air Transport.
UNIT-5 15Hrs	B to B e-Commerce & B to C e-Commerce Business to Business e-Commerce Inter-organizational Transactions, Electronic markets, Electronic Data Interchange (EDI), EDI and business, Inter reorganizational e-Commerce. Business to Consumer e-Commerce Consumer trade transactions. The elements of e-Commerce elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model. e-Business Introduction, Internet Bookshops, Software Supplies & support, internet banking, virtual auctions, online share dealing, gambling on net,
SUGGESTED READINGS	

B.Com. Fourth Semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM 401	COMPANY LAW	70	25	10	10	10	30	11	100
II	COM 402	PRINCIPLES OF MANAGEMENT	70	25	10	10	10	30	11	100
III	COM 403	FUNDAMENTALS OF ENTREPRENEURSHIP	70	25	10	10	10	30	11	100
	COM 404	RDBMS (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 404	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

Paper-I

PAPER CODE: COM 401

Company Law

Course Outcomes

Objective: The course aims to impart the learners 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. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up

B. Com. Fourth Semester	
PAPER-I	PAPER CODE: COM 401
PAPER TITLE: COMPANY LAW	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 markseach to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.
UNIT-2 20Hours	Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.
UNIT-3 20 Hours	Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.
UNIT-4 20Hrs	Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.
UNIT-5 15Hrs	Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.
SUGGESTED READINGS	1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi. 2. GK 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,

Paper-II

PAPER CODE: COM 402

Principles Of Management

Course Outcomes

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

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

1. Understand the concepts related to Business.
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.

B. Com. Fourth Semester	
PAPER-II	PAPER CODE: COM 402
PAPER TITLE: PRINCIPLES OF MANAGEMENT	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.
UNIT-2 20Hours	Planning: Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
UNIT-3 20 Hours	Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.
UNIT-4 20Hrs	Motivating and Leading People at work: Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and nonfinancial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication environment
UNIT-5 15Hrs	Managerial Control: Concept and process; Effective control system; Technical control - traditional and modern. Management of Change: Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.
SUGGESTED READINGS	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,

Paper-III

PAPER CODE: COM 403

Fundamentals Of Entrepreneurship

Course Outcomes

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to Look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

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

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

B. Com. Fourth Semester	
PAPER-III	PAPER CODE: COM 403
PAPER TITLE: FUNDAMENTALS OF ENTREPRENEURSHIP	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertype questions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteristics.
UNIT-2 20Hours	Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and rising of funds; Venture capital sources and documentation required.
UNIT-3 20 Hours	Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.
UNIT-4 20Hrs	Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation
UNIT-5 15Hrs	Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.
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. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi. 9. K Ramachandran, Entrepreneurship Development, McGraw-Hall.

Paper-III

PAPER CODE: COM 404

RDBMS

Course Outcomes

Objective: The course aims to acquire knowledge of Entity-Relationship model from a realistic problem specification and Analyze & Arrange database using Relational algebra.

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

1. Acquire knowledge of Entity-Relationship model from a realistic problem specification.
2. Gain knowledge and describes the conceptual schema & physical schema of a database.
3. Applies normalization techniques. Prepares logical construction of data.
4. Analyze & Arrange database using Relational algebra. Organizes database using SQL.
5. Discusses the relative merits of the relational environment. Applies the changes in environment to database.

B. Com. (Computer) Fourth Semester	
PAPER-III	PAPER CODE: COM 404
PAPER TITLE: RDBMS	
THEORY MARKS : 50 INTERNAL MARKS : 25 TOTAL MARKS : 75	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Database system concept & entity relationship model : Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generalization; Specialization and aggregation. Converting and ER-model into relational.
UNIT-2 20Hours	Relational Database Management System Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. Relational Database Design :- Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : 1NF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & integrity security specification in SQL.
UNIT-3 20 Hours	Relational database design : Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.
UNIT-4 20Hrs	Introduction to RDBMS Software - Oracle (a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS. (b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.
UNIT-5 15Hrs	(a) Security : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges. (b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/SQL, Triggers in PL/SQL.

B. Com. (Computer) Fourth Semester	
PAPER-III	PAPER CODE: COM 404
PAPER TITLE: RDBMS	
THEORY MARKS	: 00
PRACTICAL MARKS	: 50
TOTAL MARKS	: 50

1. Design a table and database in Oracle/MySQL.
2. Practice about various forms in Oracle /MySQL.
3. Practice about various graphs in Oracle/ MySQL e.
4. Database connectivity of MS-Access with Oracle/ MySQL.
5. Practice about various queries regarding DDL, DML and DCL .
6. Practice about various data types and clauses of Oracle.
7. Practice about various constraints of Oracle.
8. Practice for inserting and fetching various records from any database.
9. Database Connectivity of Oracle with any Language.
10. Develop any complete software with oracle and any front end language

B. Com. Fifth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM501	INCOME TAX LAW AND PRACTICE	70	25	10	10	10	30	11	100
II	COM502	GOODS AND SERVICE TAX	70	25	10	10	10	30	11	100
III	COM503	PRINCIPLES OF MARKETING	70	25	10	10	10	30	11	100
	COM504	FINANCIAL MANAGEMENT	70	25	10	10	10	30	11	100
	COM505	SYSTEM ANALYSIS, DESIGN AND MIS (B.Com. Computer)	70	25	10	10	10	30	11	100
IV		HINDI BHASHA	70	25	10	10	10	30	11	100

Paper-I

PAPER CODE: COM 501

Income Law And Practice

Course Outcomes

Objective: 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;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF.
5. Comprehend the provisions relating to filing of return of income.

B. Com. Fifth Semester	
PAPER-I	PAPER CODE: COM 501
PAPER TITLE: INCOME LAW AND PRACTICE	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income
UNIT-2 20Hours	Heads of Income : Salaries; Income from house property
UNIT-3 20 Hours	Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.
UNIT-4 20Hrs	Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF
UNIT-5 15Hrs	Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties. Preparation of return of income -Manually and on line
SUGGESTED READINGS	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. 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.

Paper-II

PAPER CODE: COM 502

Goods And Service Tax

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 analyse 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.

B. Com. Fifth Semester	
PAPER-II	PAPER CODE: COM 502
PAPER TITLE: GOODS AND SERVICE TAX	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-I 15Hours	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.
UNIT-2 20Hours	State Excise, CENVAT. Detail study of State Excise during calculation of Tax.
UNIT-3 20 Hours	INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST GST Council: Structures Power and Functions. Provisions fro amendments.
UNIT-4 20Hrs	Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Eway-Billing
UNIT-5 15Hrs	ASSESSMENT AND RETURNS - Input text Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.
SUGGESTED READINGS	1. Singhanian Vinod K. and Monica Singhanian, 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

Paper-III

PAPER CODE: COM 503

Principles Of Marketing

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. Analyse the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.
4. Analyse 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.

B. Com. Fifth Semester	
PAPER-III	PAPER CODE: COM 503
PAPER TITLE: PRINCIPLES OF MARKETING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.
UNIT-2 20Hours	Consumer Behavior and Market Segmentation : Nature, scope, and significance of consumer behavior; Market segmentation - concept and importance; Bases for market segmentation.
UNIT-3 20 Hours	Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
UNIT-4 20Hrs	Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing
UNIT-5 15Hrs	Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. Recent development in marketing –social marketing, online marketing, Direct marketing , Services marketing, Green marketing
SUGGESTED READINGS	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

Paper-III

PAPER CODE: COM 504

Financial Management

Course Outcomes

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

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
4. Explain various capital structure theories and analyse factors affecting capital structure decisions;
5. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
6. Design working capital policy based on the assessment of financial requirements.

B. Com. Fifth Semester	
PAPER-III	PAPER CODE: COM 504
PAPER TITLE: FINANCIAL MANAGEMENT	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Financial Management: Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
UNIT-2 20Hours	Capital Budgeting: Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
UNIT-3 20 Hours	Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage
UNIT-4 20Hrs	Capital Structure: Theories and determinates. Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinate.
UNIT-5 15Hrs	Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, receivables, and inventories.
SUGGESTED READINGS	1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education 2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education 3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning 4. Khan and Jain. Basic Financial Management, McGraw Hill Education 5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education 6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi. 7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.

Paper-III

PAPER CODE: COM 505

System Analysis And Design & MIS

Course Outcomes

Objective: The course aims to Acquire knowledge of Perform standard analysis and design of structural systems

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

1. Acquire knowledge of Perform standard analysis and design of structural systems.
2. Gain knowledge and Determine deformations and stresses in structural systems under the action forces: gravity, wind, fire, earth pressure and flood.
3. Apply basic technical concepts to identify.
4. Describe the Work as an individual and as part of a multidisciplinary team to manage the vital aspects of given proposal.
5. Demonstrate an ability to use the techniques and manage necessary for engineering practice.

B. Com. (Computer) Fifth Semester	
PAPER-III	PAPER CODE: COM 505
PAPER TITLE: SYSTEM ANALYSIS, DESIGN & MIS	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: <ol style="list-style-type: none"> 1. Objective type questions: 08 questions carrying 1 marks each to be asked. 2. Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). 3. Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words). 4. Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words). 	
UNIT-1 15Hours	Introduction - Systems Concepts and the information systems environment Definition of system, Characteristics of system, elements of system, types of system. The system Development life cycle consideration of candidates system. The Role of system Analyst Introduction, the multiphase role of the analyst, the analyst /user interface, the place of the analyst in the MIS Organization.
UNIT-2 20Hours	System Analysis, Tools of Structured Analysis, Feasibility study System Planning and initial investigation Bin planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility. Information Gathering: Kind of information, Information gathering tools. Structured Analysis, Flow chart, DFD, Data Dictionary, Decision Tree, Structured English, Decision Table. System Performance, Feasibility study. Data Analysis.
UNIT-3 20 Hours	System Design & System Implementation - The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure. File organization, data base design, System Testing, the test plan, quality assurance, data processing auditor. Conversion, Post implementation review, Software Maintenance.
UNIT-4 20Hrs	Introduction to MIS & Other Subsystem Evolution of MIS, Head of MIS, Definition & Benefits of MIS, Characteristic, Pole component of Information system, data base as a future of MIS, Decision making, logic of Management Information system. Structure of MIS
UNIT-5 15Hrs	Information System Concept - Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality information Building Blocks for the information system, information system concept, Other system characteristic (Open & Closed System), difference between MIS & Strategic System, Adaptive system, Business function information system.

B. Com. Sixth semester

Paper	Paper Code	Course (Paper/Subjects)	Semester Exam		Continuous Comprehensive Evaluation(CCE) (Internal Evaluation)					Grand Total
			Max. Marks	Min. Qualifying Marks	Test	Seminar	Assignment	Total	Min. Qualifying Marks	
I	COM601	MANAGEMENT ACCOUNTING	70	25	10	10	10	30	11	100
II	COM602	AUDITING	70	25	10	10	10	30	11	100
III	COM603	INTERNATIONAL MARKETING	70	25	10	10	10	30	11	100
	COM604	FINANCIAL MARKET OPERATIONS	70	25	10	10	10	30	11	100
	COM605	PROGRAMMING IN VISUAL BASIC (B.Com. Computer)	50	18	08	08	09	25	09	75
	COM 605	PRACTICAL (B.Com. Computer)	50	18	--	--	--	--	--	50
IV		ENGLISH LANGUAGE	70	25	10	10	10	30	11	100

Paper-I

PAPER CODE: COM 601

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 analyse production cost preparing variance report;
4. Analyse 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. Analyse the role of ERP in Business Decision Making.

B. Com. Sixth Semester**PAPER-I****PAPER CODE: COM 601****PAPER TITLE: MANAGEMENT ACCOUNTING****THEORY MARKS : 70****INTERNAL MARKS : 30****TOTAL MARKS : 100****Scheme of marks:**

Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words).

Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).

UNIT-1 15Hours	Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
UNIT-2 20Hours	Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
UNIT-3 20 Hours	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Breakeven analysis; Exploring new markets; Shutdown decisions.
UNIT-4 20Hrs	Budgeting for profit Planning and control : Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
UNIT-5 15Hrs	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.
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. M a n a g e m e n t A c c o u n t i n g . Vikas Publishing House, New Delhi. 7. Maheshwari, S.N. and S.N. Mittal. M a n a g e m e n t 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 10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd

Paper-II

PAPER CODE: COM 602

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 completion of the course, learners will be able to:

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;

B. Com. Sixth Semester	
PAPER-II	PAPER CODE: COM 602
PAPER TITLE: AUDITING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 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 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process : Audit programme; Audit note books; Working papers and evidences.
UNIT-2 20Hour	Internal Check System: Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.
UNIT-3 20 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-4 20Hrs	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-5 15Hrs	Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit
SUGGESTED READINGS	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 8. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education 9. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education 10. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education 11. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press 12. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press 13. Relevant Publications of ICAI on Auditing (CARO)

Paper-III

PAPER CODE: COM 603

International Marketing

Course Outcomes

Objective: 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 completing the course, the learners shall be able to:

1. Develop understanding of basic concepts of international 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 in international market.
3. Analyse the process of marketing decisions involving sale of product in overseas market.
4. Learn various developments in marketing area that may govern international marketing decisions of a firm and also various ethical and legal issues.

B. Com. Sixth Semester	
PAPER-III	PAPER CODE: COM 603
PAPER TITLE: INTERNATIONAL MARKETING	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions: 03 questions carrying 3 marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal
UNIT-2 20Hours	Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; After sales service. International Pricing: Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.
UNIT-3 20 Hours	Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
UNIT-4 20Hrs	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
UNIT-5 15Hrs	Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process
SUGGESTED READINGS	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: Roultege. 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

Paper-III

PAPER CODE: COM 604

Financial Market Operations

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. Assess 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.

B. Com. Sixth Semester	
PAPER-III	PAPER CODE: COM 604
PAPER TITLE: FINANCIAL MARKET OPERATIONS	
THEORY MARKS : 70 INTERNAL MARKS : 30 TOTAL MARKS : 100	
Scheme of marks: Objective type questions: 10 questions carrying 1 marks each to be asked. Very Shortanswertypequestions:03questionscarrying3marks each to be asked. (Word limit 70-100 words). Short answer type questions: 03 questions carrying 6 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 11 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15 Hours	Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
UNIT-2 20 Hours	Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange ,Bombay stock exchange
UNIT-3 20 Hours	Securities contract and Regulations Act: Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts
UNIT-4 20 Hrs	Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
UNIT-5 15 Hrs	Financial Services: Merchant banking -Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.
SUGGESTED READINGS	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.

Paper-III

PAPER CODE: COM 605

Programming in Visual Basic

Course Outcomes

Objective: The course aims to acquire knowledge of data structure and its tools and techniques.

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

1. Acquire knowledge of data structure and its tools and techniques
2. Gain knowledge and design the front end proposals
3. Analyze & writing visual basic code in modules and classes
4. Understand the working of dialogs, menus, windows and use Windows common dialogs
5. Design and analyze testing and debug visual basic programs

B. Com. (Computer) Sixth Semester	
PAPER-III	PAPER CODE: COM 605
PAPER TITLE: PROGRAMMING IN VISUAL BASIC	
THEORY MARKS : 50 INTERNAL MARKS : 25 TOTAL MARKS : 75	
Scheme of marks: Objective type questions: 08 questions carrying 1 marks each to be asked. Short answer type questions: 03 questions carrying 2 marks each to be asked. (Word limit 70-100 words). Middle answer type questions: 04 questions carrying 3 marks each to be asked. (Word limit 200-250 words). Long answer type questions: 03 questions carrying 08 marks each to be asked. (Word limit 500-600 words).	
UNIT-1 15Hours	Introduction to Visual Basic Introduction to Visual Basic, Programs, Variables Editions of Visual Basic, Event Driven Programming, Terminology, Working environment, project and executable files, Understanding modules, Using the code editor window, Other code navigation features, Code documentation and formatting, environment options, code formatting option automatic code completion features. Introduction to objects, Controlling objects, Properties, methods and events, Working with forms, interacting with the user: Msg Box function, InputBox function, Code statements, Managing forms, Creating a program in Visual Basic, Printing, Overview of variables, user-defined data types, constants working with procedures, Working with dates and times, Using the Format Function, Manipulating text strings.
UNIT-2 20Hours	Controlling Program Execution, Working with Control Comparison and logical operators, If...Then statements, Select Case Statements looping structures, Using Do...Loop structures, For... Next statement, Editing a loop. Types of controls, Overview of standard controls, ComboBox and ListBox, optionButton and Frame controls MDI, Status bars, Toolbars, Advanced standard controls, ActiveX controls, Insertable objects, Arrays, Dynamic Arrays.
UNIT-3 20 Hours	Procedure, Function Error Trapping & Debugging Procedure, Function, call by value, call by reference, Type definition, with object, Validation, Overview of run-time errors, error handling process, the Err object, error and calling chain, Errors in an error-handling routine, Inline error handling, Error handling styles, General error-trapping options Type of errors, Break mode Debug toolbar, Watch window, Immediate window, Local window, Tracing Program flow with the Call Stack.
UNIT-4 20Hrs	Sequential and Random Files: Saving data to file, basic filling, data analysis and file, the extended text editor, File organization Random access file. The design and coding, File Dialog Box, Picture Box, Image box, Dialog Box, using clipboard, Copy, Out, Paste of Text & Picture in Clipboard, Use of Grid Control Multiple document interface, Single document interface.
UNIT-5 15Hrs	Data Access thawing the ADO Data Control & Report Generation Overview of Active data objects, Visual Basic data access features, Relational database concepts Using the ADO Data control to access data, Overview of DNO, RDO, Data Control, structured query language (SQL), Manipulating data Using Data Form Wizard. Overview of Report, Data Report, Add group, Data Environment, Connection to database Introduction to Crystal Report Generator.

B. Com. (Computer) Sixth Semester	
PAPER-III	PAPER CODE: COM 605
PAPER TITLE: PROGRAMMING IN VISUAL BASIC	
THEORY MARKS	: 00
PRACTICAL MARKS	: 50
TOTAL MARKS	: 50

1. WAP to perform arithmetic operation using command buttons. (declare variables globally)
2. WAP to take input of principal, rate and time to calculate simple interest and compound interest.
3. WAP to create simple calculator (using control array)
4. Write a program to check whether a centered number is prime or not.(using for loop and exit for)
5. Write a program which will count all vowels, consonants, digits, special characters and blank spaces in a sentence. (using select case)
6. WAP to illustrate all functionalities of listbox and combobox.
7. WAP for temperature conversion using option button.
8. WAP to launch a rocket using pictures box and timer control.
9. WAP to change back colour of any control (label, textbox) using scroll box.
10. WAP to search an element for a one dimension static array

