**

**School of Management**

**Syllabi and Course Structure**

**Bachelor of Commerce**

**(KCAP)**

**Academic Programmes**

**Batch (2018-2021)**

**Total Credits for the Batch 2018-2021= 169 Credits**

1. **Minimum Credit required = 152 Credits**
2. **Total Relaxation = 17 Credit**
3. **No relaxation in Core and Fundamental subjects**
4. **Option can be availed in Specialization, Interdisciplinary and General subjects**.

**Summary Sheet**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **1st** | **2nd** | **3rd** | **4th** | **5th** | **6th** | **Total** | **Min. Credit req. for degree** |
| **Credit** | **27** | **28** | **26** | **29** | **31** | **28** | **152** | **169** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Type** | **Foundation** | **Core** | **Specialization** | **Interdisciplinary** | **General** |
| **Total Credit** | **13** | **61** | **57** | **27** | **9** |

**Semester I**

|  |
| --- |
| **FIRST SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BBA001B | Principles of Management | 3 |  | - | 3 | F |
| BBA102B | Financial Management | 3 | 1 | - | 4 | F |
| BBA106A | KCAP-1 (Module 1-3) | 4 | - | - | 4 | C |
| BBA004B | Managerial Economics | 3 | - | - | 3 | F |
| BBA009A | Quantitative Techniques | 3 | 1 | - | 4 | S |
| BMC001A | Fundamentals of Computer  | 2 | - | - | 2 | ID |
| BMC002A | Fundamentals of Computer Applications (LAB) | - | - | 2 | 2 | ID |
| BBA006B | Professional Skills-I | 3 | **-** | - | 3 | C |
| BMC051A | Environmental Studies\* | 2 | **-** | - | 2 | G |
|  | **TOTAL** | **23** | **2** | **2** | **27** |  |

**Semester II**

|  |
| --- |
| **SECOND SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BBA007B | Organisation Behaviour | 3 | - |   | 3 | F |
| BBA107A | KCAP-2 (Module 4-7) | 4 | -  | - | 4 | C |
| BBA161B | Principles of Marketing Management | 3 |  - | - | 3 | S |
| BBA191B | Human Resource Management | 3 | - | - | 3 | S |
| BBA008A | Macro Economics & Global Environment | 3 | - | - | 3 | C |
| BBA193A | Industrial Relations & Labour laws | 3 | - | - | 3 | S |
| BCM002B | Corporate Governance & Social Responsibility | 3 |   | - | 3 | S |
| BMC003A | Computer Applications II(Advanced MS Excel) |   |   | 3 | 3 | ID |
| BBA010B | Professional Skills-II | 3 |   | - | 3 | C |
|  | **TOTAL** | **25** | **0** | **3** | **28** |   |

**Semester III**

|  |
| --- |
| **THIRD SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BCM281B | Banking Law & Practice | 3 | - | - | 3 | C |
| BCM221B | E-Business & Cyber Laws | 3 | - | - | 3 | ID |
| BBA108A | KCAP-3 (Module 8-13 &15) | 4 | - | - | 4 | C |
| BBA012B | International Trade & Finance | 3 | - | - | 3 | S |
| BCM101B | Cost Accounting | 3 | - | - | 3 | C |
| BMC004A | Comp. Applications III (MS Project) | 3 | - | - | 3 | ID |
| \*\*\*\*\*\*\* | Open Elective | 3 | - | - | 3 | ID |
| \*\*\*\*\*\*\* | Swatch Bharat Abhiyan Open Elective | 2 | - | - | 2 | ID |
| BMC109A | Value Education , Human Rights and Legislative Procedures\* | 2 | - | - | 2 | G |
|   | **TOTAL** | **26** | **0** | **0** | **26** |  |

**Semester IV**

|  |
| --- |
| **FOURTH SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BCM001B | Corporate Laws | 3 | 1 | - | 4 | C |
| BCM003B | Merchantile Law | 3 | 1 | - | 4 | ID |
| BBA109A | KCAP-4 (Module 14, 16-19)  | 4 |   | - | 4 | C |
| BCM161B | E-Marketing | 3 | 1 | - | 4 | S |
| BCM103B | E-Accounting | 3 | 1 | - | 4 | S |
| BMC005A | Computer Applications IV(Web Designing) | 2 | - |   | 2 | ID |
| BMC006A | Comp. Applications IV (Web Designing Lab) | - | - | 2 | 2 | ID |
| \*\*\*\*\*\*\* | Open Elective | 3 | - | - | 3 | ID |
| \*\*\*\*\*\*\* | Disaster Management Open Elective | 2 | - | - | 2 | ID |
|  | **TOTAL** | **23** | **4** | **2** | **29** |   |

**Semester V**

|  |
| --- |
| **FIFTH SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BBA251A | International Business Management | 3 | 1 | - | 4 | S |
| BCM104B | Income Tax | 3 | 1 | - | 4 | C |
| BCM162A | Sales Management | 3 | - | - | 3 | S |
| BCM105B | Financial Market Operations | 3 | 1 | - | 4 | S |
| BBA105A | Investment & Risk Management | 3 | 1 |   | 4 | s |
| BBA018B | Professional skills-V | 3 |   | - | 3 | c |
| BCM997A | Summer Training\* |   |   | 5 | 5 | s |
| BBA110A | KCAP -5 (Module 20-22) | 4 |   |   | 4 | c |
|   | **TOTAL** | **22** | **4** | **5** | **31** |  |

**Semester VI**

|  |
| --- |
| **SIXTH SEMESTER** |
| **Sub Code** | **Sub Name** | **L** | **T** | **P** | **C** | **Type** |
| BCM004B | Business Ethics | 3 | - | - | 3 | G |
| BCM106B | Tax Planning for Business | 3 | - | - | 3 | C |
| BCM107B | E-Filing of Return | 3 | - | - | 3 | C |
| BCM108B | Cost Audit | 3 | 1 | - | 4 | C |
| BCM005B | Economic development and policy in india | 3 | 1 | - | 4 | S |
| BBA005A | Business Communication | 3 | 1 | - | 4 | S |
| BBA022B | Professional Skills-VI | 3 | - | - | 3 | C |
| BBA111A | KCAP-6 (Module 23-28) | 4 | - | - | 4 | C |
|  | **TOTAL** | **25** | **2** | **-** | **28** |   |

**BCOMKPMG I**

**PRINCIPLES OF MANAGEMENT**

**SUBJECT CODE: BBA001B**

**CREDITS: 3L**

**Objective:** The objective is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objectives.

**Unit I**

Introduction:Concept, Significance and Nature of Management, Management Process ,Management and Administration, Functions and Principles of Management, Levels of Management, Functional areas of Management.

**Unit II**

Planning and Decision Making: Concept and Nature of planning, Objectives and Components of planning, Nature and Process of planning. Process of Planning, Dimensions / Types of Planning, Tools and Techniques of planning. Decision-Making – Nature, Significance and Process, Techniques of decision making.

**Unit III**

Organizing: Concept, Importance and Elements of Organization, Process and Principles of organization, Theories of Organization, Organization structure, Organization charts and manuals.

**Unit IV**

Directing and Communication: Concept, Nature, Scope, Principles and Techniques of direction, Concept and Process of communication, Channel / Media of communication, Barriers to effective communication.

**Unit V**

Controlling: Concept, Objectives, Process and Principles of control, Various control techniques

**Course outcomes(CO)**

I CO1: Provide an understanding of principles and practices of management

II CO 2: To understand about planning and decision making.

III CO3:To know about importance and elements of organization.

IV CO4: Providing knowledge regarding directing and communication.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 |  | M |  | M |  |  |  |
| CO3 | H |  | L |  |  |  | M |
| CO4 |  | M | M |  |  | M |  |

H = Highly Related; M = Medium L = Low

**References:**

1. Koontz &Weirich, *Essentials of Management*, Tata McGraw Hill, 2010.

2. L.M. Prasad, *Principles & Practices of Management*, Sultan Chand, 2010.

3. Stephen Robbins, *Management*, Pearson, 2011.

**BCOM KPMG I SEMESTER**

**FINANCIAL MANAGEMENT**

**SUBJECT CODE: BBA102B**

**CREDITS: 3L+1T (4)**

**Objective:** To familiarize the students with the principles and practices of financial management.

**Unit I:**

Introduction:Scope and Objective including basics of Agency Problems, Time Value of Money, Risk Return Trade off in Financial Decision Making.

**Unit II:**

Capital Budgeting Decision:Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit III:**

Financing Decision: Estimation of Components of Cost of Capital, Methods for calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure.

**Unit IV:**

Leverages: Operating, Financial & Combined Leverages. Dividend Decision: Theories of Relevance and Irrelevance of Dividend Decision for Corporate Valuation – Walter’s Model, Gordon’s Model, MM Approach, Cash and Stock Dividends, Dividend Policies in Practice.

**Unit V:**

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk-Return Trade off, Working Capital Estimation, An Overview of Cash Management, Receivables Management, Inventory Management.

**Course outcomes(CO)**

I CO1: To familarise the students with the principals and practices of financial management.

II CO 2: To know about scope and objective including basics of agency problem risk return trade off etc.

III CO3:To understand capital budgeting.

IV CO4: To know about leverages, working capital ,decisions and inventory management..

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | M |  | M |
| CO2 |  | M |  | M |  | L |  |
| CO3 | H |  |  |  | M |  |  |
| CO4 | H |  |  |  | M |  | L |

H = Highly Related; M = Medium L = Low

**READINGS:**

**Text Books:**

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Pandey, I.M. *Financial Management*. Vikas Publications.

**BCOM KPMG I SEMESTER**

**KCAP-1**

**SUBJECT CODE: BBA106A**

**CREDITS: 4L (4)**

**Objective:**

To provide an understanding of: What to record? When to record? How to record? How to present the financial performance?

**Unit I:**

Accounting conventions and their importance, Types of account and concept of debit & credit

Accounting equations, Practical problems

**Unit II:**

Steps in reporting a financial transaction, Vouchers- format and utility, Books of account, Reconciliation statement

**Unit III:**

Recording trail, Preparation of trial balance, Identification and rectification of mistakes

**Unit IV:**

Reserves, Provisions, Prepaid expenses, Discounts

**Unit V:**

Bad debts, Accruals, Return inwards & outwards

**Course outcomes(CO)**

I CO1: To provide an understanding of what,when and how to record.

II CO 2: To know about accounting conventions and their importance.

III CO3:Reporting of financial transactions vouchers and book of accounts.

IV CO4: To know about various kinds of debts, return inwards and outwards

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | M |  |  |
| CO2 |  | M |  | M |  | M |  |
| CO3 | H |  |  |  | M |  | L |
| CO4 | H |  |  |  | M |  |  |

H = Highly Related; M = Medium L = L

**BCOM KPMG I SEMESTER
MANAGERIAL ECONOMICS**

**SUBJECT CODE: BBA004B**

**CREDITS: 3L**

**Learning Objective:** The purpose of this course is to apply microeconomics concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how the tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in course of teaching.

**Unit I**

Introduction to Managerial economics, nature, significance, scope of managerial economics, role of economics in business decision making. Macro and Micro economics, Demand & Supply, determinants of demand and supply, movement vs. shift in demand curve, movement along a supply curve vs. shift in supply curve.

**Unit II**

Demand, Supply and Market Equilibrium; Elasticity of Demand & Supply.Price, Income & cross elasticity & advertising elasticity.Methods to calculate price elasticity.

**Unit III**

Utility: Cardinal & Ordinal, Law of diminishing marginal utility, law of equi-marginal utility. Theory of Consumer Behaviour, Indifference curve theory, Indifference curves & its properties, Budget Constraints.

**Unit IV**

Production: Technology of Production; Production with one variable input, Production with two variable input, Returns to Scale. Cost: Measuring Costs, Costs in the Short & long run, Long run vs. Short run cost curves, profit maximization & cost minimization, equilibrium of the firm; Economies of Scale.

**Unit V**

Theory of Firm & Market Organization: Perfect Competition: Perfectly Competitive markets, Profit Maximization, Marginal revenue, Marginal Cost, Output in the short run & long run. Monopoly: Monopoly Power & its sources, Social Cost of Monopoly Power, Monopsony, Monopsony Power, Monopolistic Competition & Oligopoly: Collusive and Non collusive, Kinked demand curve, price leadership of a firm.

**Course outcomes(CO)**

I CO1: To understand how to apply microeconomics, concept, and technique in evaluating business decisions.

II CO 2: Understanding the nature, significance and scope of managerial economics

III CO3:Knowing to demand, supply and market equilibrium,

IV CO4: Knowing about production technology and theory of firm & market organization.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | L | H |  |  |  |  | M |
| CO2 |  | M |  | M |  | M |  |
| CO3 | H |  |  |  | M |  |  |
| CO4 |  | M |  |  | L |  |  |

H = Highly Related; M = Medium L = Low

**Text books:**

1. D.N. Dwivedi, Managerial Economics, Vikas Publications
2. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
3. R.G.Lipsey and K.A. Chrystal. (2008). *Principle of Economics*. (11th ed.). Oxford University Press.
4. Deepashree, *Principle of Micro Economics, Ane Books Pvt. Ltd, New Delhi.*

**BCOM KPMG I SEMESTER**

**CORPORATE LAWS**

**SUBJECT CODE: BCM001A**

**CREDITS: 3L + 1T (4)**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

**Note –** The Companies Act, 1956 shall be replaced by the New Companies Bill 2012 as and when enacted.

**UNIT I:**

Characteristics of a company; Lifting of corporate veil**;** Types of companies; Association not for profit; Illegal association; Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts**.**

**UNIT II:**

**Documents** – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.Share Capital – Issue, Allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Dividend Provisions and Issue of bonus shares**.**

**UNIT III:**

Directors, classification of directors, disqualifications, appointment, legal positions, powers and duties, removal of directors; Meetings of Shareholders and board; kinds, convening and conduct of meetings.

**UNIT IV:**

Winding up – concept and modes of winding up.

**UNIT V:**

Emerging Issues In Company Law – One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), LLP, Insider Trading, Rating Agencies, Producer Company, Class Action, Secretarial Audit, CSR.

**Course outcomes(CO)**

I CO1: To impart knowledge of the provision of company laws.

II CO 2: To know about memorandum of association articles of association etc.

III CO3:Understanding concept and modes of winding up

IV CO4: Knowing classification of directors, disqualifications ,appointments and legal provisions.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M | M |  |  |  |  | M |
| CO2 | H |  |  |  | M |  |  |
| CO3 | M |  |  | M |  |  |  |
| CO4 |  |  | M |  | H |  |  |

H = Highly Related; M = Medium L = Low

**Reference Books:**

1. Hicks, Andrew & Goo S H, *Cases and Material on Company Law,* Oxford University Press, UK

2. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.

3. Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi

4. Kershaw, David, *Company Law in Context*, Oxford University Press, UK

5. Hanningan, Brenda, *Company Law,* Oxford University Press, UK

6. Ramaiya*A Guide to Companies Act*, Wadhwa and Company Nagpur

7. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman’s Allied Services (P) Ltd., New Delhi.

**BCOM KPMG I SEMESTER**

**Computer Application – I (Fundamental of Computers)**

**SUBJECT CODE: BMC001A**

**CREDITS: 2L (2)**

**Unit -I**

Introduction: Generation of Computer, Functional components of Computer

Number Systems:Number systems, addition, subtraction, multiplication and division of fixed point numbers.

**Unit-II**

Devices**:** Input and Output Devices.

Memory: Primary Memory, Secondary Memory and Cache Memory.

**Unit -III**

Software**:**  System Software, Application Software.

Operating System as User Interface, System Tools, Control Panel settings and Utility Programs

**Unit -IV**

Logic Gates, Decoders, Multiplexers, Registers, Bus System, Instruction cycle, Instruction Format, Addressing Modes.

**Unit -V**

**Office Tools:**Introduction to Word Processor, Electronic Spreadsheet, and Presentation tool

**Course outcomes(CO)**

I CO1: To understand the functional component of computer.

II CO 2: To know about various computer devices.

III CO3: To understand the software application and system software.

IV CO4: To know about word processor, electronic spread sheet, and presentation

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  | L |
| CO2 | M |  |  | L |  |  | L |
| CO3 | H |  | M |  |  |  |  |
| CO4 | M |  |  |  | L |  | L |

H = Highly Related; M = Medium L = Low

**Text Books**

1. M. M. Mano, Computer System Architecture, 3rd Edition, Prentice Hall of India,2008.
2. V Rajaraman, Fundamentals of Computers, Fifth Edition, PHI, 2010.

**Reference Books**

1. W. Stallings, Computer Organization and Architecture-Designing for Performance, 8th Edition, Pearson Education/PHI, Inc., 2010.
2. J. P. Hayes, Computer Architecture and Organization, 3rd Edition, Tata McGraw-Hill, 2012.
3. P.K. Sinha, PritiSihna , Computers Fundamental, 6th Edition BPB Publication,2011.

**BCOM KPMG I SEMESTER**

**Computer Application Lab -I**

**SUBJECT CODE: BMC002A**

**CREDITS: 2P (2)**

**Objectives:-** Student will be able to analyze a problem and identify and define the computing requirements to solution. Ability to design, implement and evaluate a computer-based system, process, component or program to meet desired needs.

**I Document Preparation**

1. Telephone directory.
* The heading should be 16-point Arial Font in bold •
* The rest of the document should use 10-point font size
* Other headings should use 10-point Courier New Font.
* The footer should show the page number as well as the date last updated.
1. The time-table form for your college.
* The first line should mention the name of the college in 16-point Arial Font and should be bold.
* The second line should give the course name/teacher’s name and the department in 14-point Arial.
* Leave a gap of 12-points.
* The rest of the document should use 10-point Times New Roman font.
* The footer should contain your specifications as the designer and date of creation.
1. Create the following one page document.
2. Compose a note inviting friends to a get-together at your house, including a list of things to bring for get together.
3. Design a certificate in landscape orientation with a border around the document.

 **4.** Create the following document:

(a) A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.

1. Convert following text to a table, using comma as delimiter Type the following as shown (do not bold). Color, Style, Item Blue, A980, Van Red, X023, Car Green, YL724, Truck Name, Age, Sex Bob, 23, M Linda, 46, F Tom, 29, M
2. Use mail merge to create labels for invitations to all your clients in the Pacific Northwest to attend a seminar that you're offering in Portland and Oregon. To demonstrate the process, set up a sample filter that selects all records with a ZIP code greater than 95000.
3. Prepare a grocery list having four columns (Serial number, The name of the product, quantity and price) for the month of April, 06.

Font specifications for Title(Grocery List) : 14-point Arial font in bold and italics.

* The headings of the columns should be in 12-point and bold.
* The rest of the document should be in 10-point Times New Roman.
* Leave a gap of 12-points after the title.

**8.** XYZ Publications plans to release a new book designed as per your syllabus. Design the first page of the book as per the given specifications.

* The title of the book should appear in bold using 20-point Arial font.
* The name of the author and his qualifications should be in the center of the page in 16-point Arial font.
* At the bottom of the document should be the name of the publisher and address in 16-point Times New Roman.
* The details of the offices of the publisher (only location) should appear in the footer.

**9** Create the following one page documents.

1. Design a Garage Sale sign.
2. Make a sign outlining your rules for your bedroom at home, using a numbered list.
3. Enter the following data into a table given on the next page.

|  |  |
| --- | --- |
| Salesperson  | Dolls Trucks Puzzles  |
| Amit  | 1327  | 1423  | 1193  |
| Shivi | 1421  | 3863  | 2934  |
| Om  | 5214  | 3247  | 5467  |
| Ananya | 2190  | 1278  | 1928  |
| Anupama | 1201  | 2528  | 1203  |
| Maharshi | 4098  | 3079  | 2067  |

Add a column Region (values: S, N, N, S, S, S) between the Salesperson and Dolls columns to the given table Sort your table data by Region and within Region by Salesperson in ascending order:

**II Electronic Spreadsheet**

1. Create a student worksheet containing roll numbers, names and total marks. Open a document in Word and insert the excel worksheet using :-

i)Copy/Paste ii)Embedding iii)Linking

1. The term wise marks for APS class of 20 students are stored in 3 separate sheets named term1, term2 and term3. Create 4th worksheet that contains student names and their total and average marks for the entire year. Give proper headings using headers. Make the column headings bold and italic. The 4th worksheet should contain college name as the first line. Make it bold, italic and center it.
2. Consider the following employee worksheet:-

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Full Name (First Last)  | Grade 1/2/3  | Basic Salary  | HRA  | PF  | Gross  | Net  | (VA) Vehicle Allowance  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

 HRA is calculated as follows:

 Grade HRA %(of Basic)

* + 1. 40%
		2. 35%
		3. 30%

 Gross = Basic + HRA + VA

 Net = Gross –PF

 PF is 8% for all Grades

 VA is 15000, 10000 and 7000 for Grades 1, 2 and 3.

i) Find max, min and average salary of employees in respective Grade ii) Count no. of people where VA>HRA iii) Find out most frequently occurring grade.

* + 1. Extract records where employee name starts with “A” has HRA>10000
		2. Print Grade wise report of all employees with subtotals of net salary and also grand totals. Use subtotal command.
		3. Extract records where Grade is 1 or 2 and salary is between 10000 and 20000 both inclusive.
1. In a meeting of a marketing department of an organization it has been decided that price of selling an item is fixed at Rs40. It was resolved to increases the sell of more of more items and getting the profit of Rs40,000/.Use Goal Seek of find out how many items you will have to sell to meet your profit figure.
2. To study the variation in volume with pressure for a sample of an air at constant temperature by plotting a graph for P – V and P-I/V. Sample observations are :-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Pressure(P)  | Volume (V)  | I/V  | PV  | P/V  |
| 75  | 20  |  |  |  |
| 78.9  | 19  |  |  |  |
| 83.3  | 18  |  |  |  |
| 88.2  | 17  |  |  |  |

1. Plot the Bar Chart for OHM’s Law. Analyze the chart by changing it to line graph.
2. Plot the pie-chart for composition of air.
3. Plot the chart for marks obtained by the students (out of 5) vs. frequency (total number of students in class is 50).
4. Create the following worksheet(s) containing an year wise sale figure of five salesmen in Rs.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Salesman  | 2002  | 2003  | 2004  | 2005  |
| MOHAN  | 10000  | 12000  | 20000  | 50000  |
| MITRA  | 15000  | 18000  | 50000  | 60000  |
| SHIKHA  | 20000  | 22000  | 70000  | 70000  |
| ROHIT  | 30000  | 30000  | 100000  | 80000  |
| MANGLA  | 40000  | 45000  | 125000  | 90000  |

Apply the following Mathemetical& Statistical functions:

* 1. Calculate the commission for each salesman under the condition :-
		+ 1. If total sales is greater than Rs. 3,00,000/-, then commission is 10% of total sale made by the salesman.
			2. Otherwise, 4% of total sale.

* 1. Calculate the maximum sale made by each salesman.
	2. Calculate the maximum sale made in each year.
	3. Calculate the minimum sale made by each salesman. v) Calculate the minimum sale made in each year. vi) Calculate the average sales made by each salesman. vii) Calculate the total sale made by each salesman. viii) Count the no. of sales persons. ix) Calculate the cube of sales made by Mohan in the year 2002. viii) Find the difference in sales by salesman Mitra between the year 2002 and 2003.

 Find the absolute value of difference.

x)Also calculate the Mode, Stddev, Variance, Median for the sale made by each salesman. xi)Calculate the year wise Correlation coefficient between the sales man Mohan and Mitra year wise.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Salesman  | 2000  | 2001  | 2002  | 2003  |
| S1  | 10000  | 12000  | 20000  | 50000  |
| S2  | 15000  | 18000  | 50000  | 60000  |
| S3  | 20000  | 22000  | 70000  | 70000  |
| S4  | 30000  | 30000  | 100000  | 80000  |
| S5  | 40000  | 45000  | 125000  | 90000  |

Calculate total sale year wise.

* 1. Calculate the net sales made by each salesman xiv) Calculate the commission for each salesman under the condition :-
		+ 1. If total sales is greater than Rs. 4,00,000/-, then commission is 5% of total sale made by the salesman.
			2. Otherwise, 2% of total sale.

xv) Calculate the maximum sale made by each salesman. xvi) Calculate the maximum sale made in each year. xvii)Draw a bar graph representing the sale made by each salesman. xviii)Draw a pie graph representing the sale made by salesmen in year 2001.

1. Consider the following worksheet for APS 1st year students:-

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S.No.  | Name  | PH  | CH  | BY  | MT  | CS  | Total Marks  | %  | Grade  |
| 1  |  |  |  |  |  |  |  |  |  |
| 2  |  |  |  |  |  |  |  |  |  |

 Grade is calculated as follows:-

If % >=90 Grade A

If %>=80 &<90 Grade B

If %>=70 &<80 Grade C

If % >=60 &<70 Grade D

Otherwise students will be declared fail.

* 1. Calculate Grade using if function ii) Sort the data according to total marks iii) Apply filter to display the marks of the students having more than 65% marks. iv) Draw a pie chart showing % marks scored in each subject by the topper of the class. v) Draw the doughnut chart of the data as in (iv) vi) Enter the S.No. of a student and find out the Grade of the student using VLOOKUP.

 vii) Extract all records where name

* + - 1. Begins with “A”
			2. Contains “A”
			3. Ends with “A”
1. Enter the data as given below using spread sheet:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A  | B  | C  | D  | E  |
| 1  | Subjects  | Marks  |  |  |  |
| 2  | Physics  | 76  |  |  |  |
| 3  | Maths | 94  |  |  |  |
| 4  | Biology  | 88  |  |  |  |
| 5  | Chemistry  | 91  |  |  |  |
| 6  | English  | ----  |  |  |  |
| 7  |  |  |  |  |  |
| 8  | Percentage  | =  | 80%  |  |  |
| 9  |  |  |  |  |  |

Use Goal Seek to find out the marks in English subject to get total percentage of marks which is set to 80%.

**III Practical List for Presentation tool**

1. Create five Power point slides. Each slide should support different format. In these slides explain areas of applications of IT. Make slide transition time as 10 seconds.
2. Create five Power Point slides to give advantages/disadvantages of computer, application of computers and logical structure of computer.
3. Create five Power Point slides detailing the process of internal assessment. It should be a self running demo.
4. Create five Power Point slides, one having table, one having clip-art and others giving in brief the details of the two above slides. Create a self- running demo of the slides.
5. Create a Power Point presentation to teach that area of a square is a\*a where a is the size of side of the square. Explain this feature with suitable diagram. Also explain that when a given square is divided into two equal parts, how do you calculate its area(area of part), with a suitable example.
6. Create a Power Point presentation to explain the key feature of BSc program with proper coloring and formatting of the slides(at least 8 slides). Your slides should contain figures, graphs. During slide show, slides should run automatically after specified time (a suitable time).

**Course outcomes(CO)**

I CO1: How to analyse a problem and identify and define the computing requirements of solutions.

II CO 2: To know about document preparation.

III CO3: To know practically the electronic spread sheet.

IV CO4: To create understanding of presentation and the presentation tools.

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**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 | M | L |  |  |  |  | L |
| CO3 | H |  |  |  | L |  |  |
| CO4 | M | L |  |  |  |  |  |

H = Highly Related; M = Medium L = Low

**BCOM KPMG I SEMESTER**

**ENVIRONMENTAL STUDIES**

**SUBJECT CODE: BMC051A**

**CREDITS: 2L(2)**

**Objectives:**

Environmental studies deals with every issue that affects an organism. It is essentially a multidisciplinary approach that brings about an appreciation of our natural world and human impacts on its integrity. It is an applied science as its seeks practical answers to making human civilization sustainable on the earth’s finite resources. Its components include biology, geology, chemistry, physics, engineering, sociology, health, anthropology, economics, statistics, computers and philosophy.As we look around at the area in which we live, we see that our surroundings were originally a natural landscape such as a forest, a river, a mountain, a desert, or a combination of these elements. Most of us live in landscapes that have been heavily modified by human beings, in villages, towns or cities. But even those of us who live in cities get our food supply from surrounding villages and these in turn are dependent on natural landscapes such as forests, grasslands, rivers, seashores, for resources such as water for agriculture, fuel wood, fodder, and fish.

The basis objective of this course is to provide basic understanding to the students with the nature and the environment.

**UNIT I**

The **Multidisciplinary** nature of environmental studies Definition; Scope and importance, Need for public awareness.

**UNIT II**

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

**UNIT III**

Concept of an ecosystem.

- Structure and function of an ecosystem.Producers, consumers and decomposers.Energy flow in the ecosystem.Ecological succession.Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem:

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT IV**

Biodiversity and its Conservation

 Introduction-Definition: genetic, species and ecosystem diversity.

 Biogeographical classification of India.

 Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.

 Biodiversity at global, National and local levels.

 India as a mega-diversity nation.

 Hot-spots of biodiversity.

 Threats to biodiversity: habital loss, poaching of wildlife, man-wildlife conflicts.

 Endangered and endemic species of India.

 Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**UNIT V**

Environmental Pollution:

Definition, Causes, effects and control measures of: -

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution.Pollution case studies. - Disaster management: floods,earthquake, cyclone and landslides

**UNIT-VI:** Social Issues and the Environment

- From Unsustainable to Sustainable development.

- Urban problems related to energy.

- Water conservation, rain water harvesting, watershed management.

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.

- Environmental ethics: Issues and possible solutions.

- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.

- Wasteland reclamation.

- Consumerism and waste products.

- Environment Protection Act.

- Air (Prevention and Control of Pollution) Act.

- Water (Prevention and Control of Pollution) Act.

- Wildlife Protection Act. - Forest Conservation Act.

- Issues involved in enforcement of environmental legislation.

- Public awareness.

**UNIT-7:** Human Population and the Environment

- Population growth, variation among nations. Population explosion-Family welfare Programme.Environment and human health.Human Rights.Value Education.HIV/AIDS.Women and Child Welfare.

- Role of information Technology in Environment and human health.

- Case Studies.

**UNIT-8: Field Work (Practical).**

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.

- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

- Study of common plants, insects, birds.

- Study of simple ecosystems-pond, river, hill slopes, etc.

**Course outcomes(CO)**

I CO1: It deals with every issue that affects the organization.

II CO 2: To understand the multidisplinary nature of environmental studies.

III CO3:To understand about the reneawable and non reneawable resources.

IV CO4: Knowing about the concept of the ecosystem.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  | H |  |  | M |  | M |
| CO2 |  |  | H |  | M | H |  |
| CO3 |  |  | M |  | H | M | H |
| CO4 |  | M |  | H |  | H |  |

H = Highly Related; M = Medium L = Low

**Reference Books:**

1. Agarwal K.C. 2001 Environmental Biology, Nidi publ. Ltd. Bikaner.
2. BharuchaErach, The Biodiversity of India, Map in Publishing Pvt. Ltd. Ahemdabad-380013, India, E-mail: Mapincenet, net.
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.480p.
4. Clark R.S., Marine pollution, Clanderson Press Oxford.
5. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T. 2001, Environmental & Encyclopedia, Jaico Publ. House, Mumbai, 1196p

**BCOM KCAP I**

**Quantitative Techniques**

**SUBJECT CODE: BBA003A**

**CREDITS: (3L+1T)**

**Objectives:** To understand & apply various statistical methods of data summarization and analysis, to gain ability to take decision in diverse aspects of business environment.

**UNIT I**

Meaning & Definition of Statistics, Functions, Applications, Limitations and Distrust of Statistics. Census and sampling, methods of sampling, Methods of collections of Primary and secondary data, Schedule & Questionnaire,

**UNIT II**

Classification and tabulation of Data, Diagrams and Graphs, concept of central tendency: meaning, definition, determination of Mean including Geometric Mean and Harmonic Mean, Median, Mode.

**UNIT III**

Measures of Dispersion, Meaning, Objectives, Importance, Absolute and relative measure of dispersion, essential characteristics of a good measure of dispersion, selective of an appropriate measure of dispersion.

**UNIT IV**

Skewness: meaning, measures of Skewness, difference between Dispersion and Skewness.

**UNIT V**

Correlation: meaning, Definition, types, methods of determining correlation. Regression Analysis: meaning, utility, types, difference between correlation and regression, methods of computing regression lines, conceptual frame work and their application in business.

**Course outcomes(CO)**

I CO1: To apply and understand various statistical methods of data summarization and analysis.

II CO 2: To find ability to take decisions in diverse aspects of business environment.

III CO3:To understand classification and tabulation of data.

IV CO4: To know technical terms like skewness, measures of dispersion and co-relation.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 |  | M |  | L |  | M |  |
| CO3 |  | M |  |  | M |  |  |
| CO4 | H |  |  |  | M |  | L |

H = Highly Related; M = Medium L = Low

**Reference books:**

1. Statistics: S P Gupta
2. Research Methodology: C R Kothari
3. Quantitative methods in management: Gupta, Agarwal, Khandelwal and Ahmed.

**B.Com KPMG II SEMESTER**

**Industrial Relations & Labour Laws**

**SUBJECT CODE: BBA193B**

**CREDITS: (3L)**

**Objectives:**

To provide basic knowledge in industrial relations and labour laws and to enable the students understand the various provisions of Trade Union.

**UNIT I**

Industrial Relations: Definition, Importance & Scope. Trade Union-Growth, Objective, Function & Role in globalize Content. Governmental Measures – Ministry for labor, Commissioner of labor, Deputy Commissioner & labor Offices.

**UNIT II**

Industrial Disputes: Nature and causes of Industrial Dispute, Types of conflict Resolution – Statutory & Non Statutory Collective Bargaining – Meaning, Characteristics, Need, Importance, Process, Pre-requisites.

**UNIT III**

Workers Participation in Management: Concept & Pre-requisites. Forms & Levels of Participation, Benefit of workers participation in management. Role of workers participation in Labor welfare &Industrial hygiene Causes of Industrial Dispute

**UNIT IV**

The Industrial Disputes Act, 1946: Definitions, Authorities under the Act , Power & Duties of Authorities, Strike & lockout, Lay-off and retrenchment.

**UNIT V**

The Factories Act, 1948: Provisions regarding Safety, regarding Health, Welfare, Leave with Wages and Working hours of adults.

**Recommended Books:**

1. AkhileshwarPathak*, Legal Aspects of* [*Business*](http://www.indiastudychannel.com/resources/36055-VTU-MBA-Syllabus-BUSINESS-LAW.aspx)*,* Tata McGraw-Hill, 2007
2. P. Saravanavel& S. Sumathi, *Business Law for Management*, Himalaya Publishing house, 2004.
3. P. Kasliwal, *Intellectual Property Rights*, CBC, First Edition, 2009.
4. Dr. Avtar Singh & Dr. Harpreet Kaur, *Introduction to Labour & Industrial Law,* Lexis Nexis Publication, 2013

***Course Outcome (CO):***

At the end of this course student -

CO1: Will be able to understand the nature and scope of labor laws

 CO2: Will get an insight to the rationale of labor laws in the organizations

CO3: Will understand the international labor organization visa-viz the labor laws in India

CO4: Will understand and learn managing employee relations at work.

CO5: Will demonstrate an understanding of the significance and contract of employment and its relationship to industrial awards & workplace agreements.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  |  |  | M | M |  |  |
| CO2 |  |  | M | M |  |  | L |
| CO3 |  |  |  | H | H |  |  |
| CO4 |  |  |  | M | M |  | M |
| CO5 |  | M |  | H | M | L |  |

H = Highly Related; M = Medium L = Low

**B.Com K II SEMESTER**

**Corporate Governance & Labour Law**

**SUBJECT CODE: BCM002A**

**CREDITS: (3L)**

**Objectives:**

To improve ethical reasoning by correlating moral concepts to business practices and clarification of the values that determine managerial behaviour and to understand Indian Ethos & Values, practices of Indian industry and business.

**UNIT I**

Overview Of Corporate Governance:- Meaning, Theories of Corporate Governance, models of corporate governance, recent development in corporate governance, corporate governance in India – corporate governance reforms, corporate governance standards and practices in Indian industries.Benefits Of Good Corporate Governance, Concept of Corporate Excellence; Business Ethics; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance.

**Major Codes & Standards on Corporate Governance –** Sir Adrian Cadbury Committee (UK), 1992, OECD Principles of Corporate Governance, 1999, and Sarbanes-Oxley (SOX) Act, 2002 (USA)

**UNIT – II**

Corporate Board:- Attributes, Duties, Responsibilities, Liabilities. Shaping Directorial Competence and Board Effectiveness.Financial Institutions and Nominee Directors.Corporate Board Committees.

**Corporate Governance Framework in India –** Corporate Boards and its powers, Responsibilities, Disqualifications; Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings

**UNIT - III**

Major Corporate Governance Failures –Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.

Corporate Disclosure and Investor Protection.Corporate Restructuring and Revival of Sick Units.Corporate Reputation, Corporate Legitimacy and Corporate Crime. The Legal and Regulatory Setting: Company Law. SEBI Regulations.FEMA.Banking and Capital Market Regulation.Sick Industry Company Act. Takeover Codes. Globalization and Corporate Governance.Emerging Trends in Corporate Governance.

**UNIT - IV**

Corporate Social Responsibility (CSR) –Meaning, Corporate Philanthropy, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000. Current CSR Practices of the Firms in India and Abroad.

**UNIT - V**

Business Ethics: - Nature, scope and purpose of ethics; Relevance of values; Importance of Ethics & moral standards; Ethics & Moral Decision Making, Corporate Social Responsibility.

**Whistle-Blowing and Corporate Governance –** The Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; the Whistle-Blower Legislation across Countries**.**

**References:**

1. U.C Mathur,*Coroporate Governance and business ethics,* MacMillan India Limited, 2009
2. C.V Baxi, *Corporate Governance*, Excel Books, 2009
3. Mehta, Dayal, Sharma, *Business Ethics and Ethos*, Ramesh Book Depot, 2008
4. David J. Fritzsche, *Business Ethics: A Global & Management Perspective*, Tata McGraw-Hill, 2008.
5. Ramaswamy Namakumari, *Strategic Planning of Corporate Strategy*, MacMillan India Limited, 2000.
6. Velasquez, *Business Ethics,* Prentice Hall of India, 2009.
7. Mallin, Christine A., *Corporate Governance (Indian Edition*), Oxford University Press, New Delhi.
8. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.

***Course Outcome (CO):***

At the end of this course student –

CO 1: Will be able to build upon the understanding of the moral dimension in business and its importance to appraise the benefits and challenges of a corporate citizen.

CO2: Will distinguish and address the various expectations and demands that emanate from stakeholders on business firms

CO3: Apply decision making skills through the understanding of ethical, cultural and global issues that affect business

CO4: Critically apply a broad and coherent knowledge of governance in business and recognize the legitimacy of business as an institution in a global society

CO5: Application of understanding in analyzing real world examples and case studies through effective independent and collaborative work

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  | M |  |  | M |
| CO2 |  | H |  |  | M |  |  |
| CO3 |  |  | M | M |  | M | L |
| CO4 |  |  |  | M | H |  |  |
| CO5 |  |  | M | M | H |  | M |

H = Highly Related; M = Medium L = Low

**B.Com K II SEMESTER**

**Organisational Behavior**

**SUBJECT CODE: BBA007b**

**CREDITS: (3L)**

**Objectives:**

This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.

**UNIT I: Introduction**

Definition, Need and Importance of Organizational Behavior, Contributing disciplines of OB. Nature and Scope, Organizational Behavior Models.

**UNIT II: Individual Behaviour**

Personality – Type A and B, Big five personality types, Factors influencing personality.

Values and Attitudes– Concept and types of values: Terminal value and instrumental value. Components of attitude, job related attitudes, measurement of attitude.

Learning – Concept and learning theories and reinforcement.

Perceptions And Emotions – Importance, factors influencing perception, perpetual distortions, emotional intelligence.

**UNIT III: Motivation and Interpersonal Behaviour**

Motivation – Meaning and importance of motivation, Maslow’s need hierarchy theory, Herzberg’s two factor theory, Theory X Theory Y, Intrinsic and Extrinsic motivation by Ken Thomas, Measurement of motivation using standard questionnaire. Communication and feedback. Transactional Analysis (TA), Johari Window.

**UNIT IV: Group Behaviour**

Conflict: Sources of conflict, resolution strategies

Leadership: Meaning and concept of leadership, trait theory, transactional, charismatic and transformational leadership.

**UNIT V: Dynamics of OrganisationalBehaviour**

Organizational Climate and Culture – Concept, Factors affecting organizational climate and culture and developing organizational culture.

Organizational Change – Importance, Stability vs. Change, Proactive vs Reaction change, Change process, Resistance to change, Managing change.

Stress – Work Stressors, Consequences, Prevention and Management of stress

**Text Books:**

1. Robbins, S.P., *OrganisationalBehaviour,* Prentice Hall of India Pvt. Ltd., New Delhi.

2. Greenberg, Jerald, and Robert A Baron, *OrganisationalBehaviour,* Prentice Hall of India Pvt. Ltd., New Delhi.

3. Luthans, F., *OrganisationalBehaviour,* McGraw Hill International. New York.

**References:**

1. Chhabra, T. N., *OrganisationalBehaviour,* Sun India Publications.

2. Singh, A.K., and B. P. Singh, *Organizational Behavior,* Excel Books Pvt. Ltd, New Delhi.

3. Hersey, P.K., Blanchard, H. and D. E. Johnson, *Management of OrganisationalBehaviour: Leading Human Resources*, Pearson Education.

4. Moshal, B.S., *OrganisationalBehaviour,* Ane Books Pvt. Ltd., New Delhi

5. Sekaran, Uma, *OrganisationalBehaviour: Text and Cases,* Tata McGraw Hill, New Delhi.

***Course Outcome (CO):***

At the end of this course students will be:

1. CO1: Able to understand the fundamental concepts and importance of Organizational Behavior.
2. CO2: Able to identify and understand the various types of employee behavior and measures to control such behavior.
3. CO3: Able to understand the concept of Leadership and to develop critical thinking skills.
4. CO 4: Able to understand and develop the positive organisational behavior.
5. CO 5: Able to understand and control the measures of organisational climate & climate change.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  | M |  |  |  |
| CO2 |  | M |  |  | H |  | L |
| CO3 | H |  |  | M | M |  |  |
| CO4 |  |  | M |  | H |  |  |
| CO5 |  | H |  |  | H | M |  |

H = Highly Related; M = Medium L = Low

**B.Com K II SEMESTER**

**Principles of Marketing Management**

**SUBJECT CODE: BBA161A**

**CREDITS: (3L)**

**Objectives:**

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing.

**Unit I:**

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Environment scanning – introduction to Marketing Information System; Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix; Strength Weakness Opportunity Threat (SWOT) analysis, Ansoff’s matrix.

**Unit II:**

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; VALS 2 segmentation profile, Requirements for Effective Segmentation.

**Unit III:**

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging &Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV:**

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling.

**Unit V:**

Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

**Text Books:**

1. Kotler, P. & Keller, K. L. (2012). *Marketing Management (*14th ed.). Pearson.

2. Kotler, P., Armstrong, G., Agnihotri, P. Y., &UlHaq, E. (2010). *Principles of Marketing - A South Asian Perspective.*(13th ed.). Pearson.

**References:**

1. Ramaswamy, V.S., Namakumari, S. (2009). *Marketing Management: Global Perspective-Indian Context.*(4th ed.). Macmillan Publishers India Limited.

2. Zikmund, W.G., D’ Amico, M. (1999).*Marketing*. (6th ed.). Ohio: South-Western College Publishing.

3. Etzel, Michael J, Walker, Bruce J, Stanton William J and Pandit, Ajay (2009). *Marketing* (14th ed.). Tata McGraw Hill.

***Course Outcome (CO):***

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

1. CO1: Identify core concept of marketing and the role of marketing in business and society.
2. CO2: Knowledge of social, legal, ethical and technological forces on marketing decision making.
3. CO3: Develop marketing strategy based on product, price, place and promotion objectives.
4. CO4: Create an integrated marketing communication plan which includes promotional strategies and measures of effectiveness.
5. CO5: Analyze marketing problems and provide solutions based on a critical examination of marketing information.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  |  | L | H |
| CO2 |  | H | H | M |  | M |  |
| CO3 |  |  | M | M |  |  |  |
| CO4 | M |  |  | M |  |  |  |
| CO5 | L | M |  |  | H |  |  |

H = Highly Related; M = Medium L = Low

**B.Com KPMG II SEMESTER**

**HUMAN RESOURCE MANAGEMENT**

**SUBJECT CODE: BBA191b**

**CREDITS: 3L**

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management.

**Course Contents:**

**Unit I:**

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage, balanced scorecard

**Unit II:**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, advantages & disadvantages of internal & external recruitment, selection process, orientation process, international staffing- geocentric, ethnocentric, polycentric approaches

**Unit III:**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview *.*Career planning: career anchors, career life stages, career planning.

**Unit IV:**

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees’ stock option plans. Brief introduction of social security, health, retirement & other benefits.

**Unit V:**

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining . Contemporary issues: Quality circles, Labour and International Labour Organization (ILO), World Trade Organization (WTO). Reports of the National Labour Commissions

**Text Books:**

1. De Cenzo, D.A. &Robbins ,S.P. (2006). *Fundamentals of Human Resource Management* (10th ed.). New York: John Wiley & Sons

2. Dessler, G. (2008). *Human Resource Management* (9th ed.). New Delhi: Pearson.

**References:**

1. Monappa&Saiyaddin. (2000). *Personnel Management*. New Delhi: Tata McGraw Hill

2. Rao, V.S.P (2007). *Human Resource Management- Text and Cases* (2nd ed.). New Delhi: Excel Books.

***Course Outcome (CO):***

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

CO1: Explain the importance of HR and their effective management in organisation.

CO2: Demonstrate a basic understanding of different tools used in forecasting and planning HR needs.

CO3: Describe the meaning of terminology and tools used in managing employee’s efficiency.

CO4: Record governmental regulations affecting employees and employers.

CO5: Analyze the key issues related to advertising the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics and training.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  | H |  |  | L |
| CO2 | M |  | M |  |  |  |  |
| CO3 |  |  |  | M | H |  |  |
| CO4 |  | M |  | M | H | M | L |
| CO5 |  |  | H | M |  | L | H |

H = Highly Related; M = Medium L = Low

**BBA KPMG II SEMESTER**

**MACRO ECONOMICS AND GLOBAL ENVIRONMENT**

**SUBJECT CODE: BBA008A**

**CREDITS: 3L**

**Objectives:**

This course deals with the principles of macroeconomics. The coverage includes determination of and linkages between major economic variables; the level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the Impact of monetary and fiscal policies on the aggregate behaviour of individuals.

**Unit I:**

Measurement of Macro Economic Variables: National Income Accounts, Gross Domestic Product, National Income, Personal and personal disposable income, some national Income accounting identities.

**Unit II:**

Money, Interest and Income: The Goods market and the IS curve, The Asset market and the LM curve, Equilibrium in the Goods and the Asset market, Adjustment towards equilibrium. Monetary and Fiscal Policy: Monetary Policy, Fiscal Policy and crowding out, The composition of output and policy mix, policy mix in action.

**Unit III:**

International Linkages: Balance of payments and Exchange rates, trade in goods, market equilibrium and the balance of trade, Capital mobility, Mundell-Fleming model: perfect capital mobility under fixed exchange rates, perfect capital mobility and flexible exchange rates, Adjustment under fixed exchange rates; Exchange rate changes and trade adjustment; Monetary approach to balance of payment; Flexible exchange rate, money and price; Interest differentials and exchange rate expectations, exchange rate fluctuation and interdependence.

**Unit IV:**

Output, Inflation & Unemployment: Inflation, expected inflation and Unemployment, the Philips curve, Okun’s Law, the effect of money growth, disinflation.

**Unit V:**

Global Orientation of Indian Economy: Growth and evolution of Indian MNC’s, Current crises in US/Europe/Asia and its impact on economic growth of India.

**Text Books:**

1. Froyen, R.P. (2011). *Macroeconomics- Theories and Policies (*8th ed.). Pearson.

**References:**

1. Dornbusch and Fischer (2010). *Macroeconomics* (9th ed.). Tata-Mcgraw Hill.

2. Tendulkar and Bhavani. (2007). *Understanding Reforms*. Oxford.

3. Rakesh, Mohan (2002). *Facets of Indian Economy*.Oxford University Press.

4. Oliver Blanchard. *Macroeconomics (*4th ed.). Pearson

***Course Outcome (CO):***

At the end of this course students will be able:

CO1: To explain macroeconomics concepts such as GDP, National Income, Growth, inflation, or unemployment.

CO2: To describe and analyze the behavior of different economic agents (Households, firms, government) on markets (Real sector, money market, financial market, labor market)

CO3: To evaluate the effectiveness of the government’s fiscal & monetary policies as well as of its employment policies.

CO4: To synthesize and situate macro – economic reporting in a theoretical framework with sufficient maturity & critical understanding.

CO 5: To understand macro – economic insights while understanding the international business environment.

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**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  | H |  |  |  | M |
| CO2 |  |  | H | M | M |  |  |
| CO3 |  |  | M | M | H |  |  |
| CO4 | M |  | M |  |  |  |  |
| CO5 |  |  | M |  | M | M |  |

H = Highly Related; M = Medium L = Low

**B.Com KPMG II SEMESTER**

**COMPUTER APPLICATION**

**SUBJECT CODE: BMC003A**

**CREDITS: 2L (2)**

**Unit-I**

Formulas and Calculations, Definition and Explanation of Formulas and Calculations, Mathematical operators, Creating a Formula, The Role of Functions, Creating Functions, References, Using Labels, Using Names, Name Manager, Absolute, Relative and Mixed Cell References.

**Unit-II**

 Excel Forms, Adding the Form Button to the Quick Access Toolbar, Using Data Forms, Entering Data Using a Data Form, Tables ,Creating a Table, Inserting Rows and Columns into a Table, Adding Up Values, Entering Data into a Table, Sorting Data into a Table, Using Filters to Sort Tables, Using Table Border to Expand a Table, Totaling and Tallying Data, Data Validation, Finding Invalid Entries, Auditing, Trace Precedents and Dependents, Checking Formulas For Errors, Using the Watch Window

**Unit-III**

Sharing Worksheets and Workbooks, Using Online Collaboration, Protecting a Workbook, Change Versions of a Workbook, Set Up a Shared Version of a Workbook, Merging Versions of the Same Workbook, Adding, Editing, and Deleting Comments, Creating and Sharing Workbook Templates, Creating a Template

**Unit-IV**

Tables, sorting Data, Filtering Data, Using WHAT –IF Analysis, Table related functions, Pivot Tables

**Unit-V**

Customizing the Excel User Interface: Using Custom Number Formats Using Data Validation : Creating and Using Worksheet Outlines,: Linking and Consolidating Worksheets ,: Excel and the Internet , Sharing Data with Other Office Applications : Using Excel in a Workgroup.

**Reference Book**

* Excel 2010 Bible, Wiley’s Publication.
* Microsoft Office Excel 2007 Inside Out Microsoft Press Publication

***Course Outcome (CO):***

At the end of this course students will be able:

CO1: To understand the basics of formulas, calculation & mathematical implications of formulas.

CO2: To understand the data management and representation of data in graphical formats.

CO3: To understand the worksheet management & representation of data in worksheets.

CO4: To understand and evaluate the data, functions and graphs.

CO5: To interpret and evaluate the worksheets and sharing of worksheets on internet.

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**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  | M |  |  |  | M |
| CO2 | H |  |  | M |  |  |  |
| CO3 | H | M |  |  |  |  |  |
| CO4 | H |  |  | M |  |  |  |
| CO5 | H |  | M |  | M |  |  |

H = Highly Related; M = Medium L = Low

**B.Com (K) II SEMESTER 2015-18/2016-19/2017-20 BATCH**

**KCAP-2 (Module 4-7)**

**SUBJECT CODE: BBA102A**

**CREDITS: 4**

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| --- | --- | --- | --- |
|  **Module 4** |  |  |  |
|  Final accounts of sole proprietor |
|  Trading, profit & loss account |
|  Receipt & payment account |
|  Balance sheet |
|  Rectification of mistakes

|  |  |  |  |
| --- | --- | --- | --- |
|  **Module 5** |  |  |  |
|  Issue of shares |
|  Issue of shares at premium |
|  Issue of shares at discount |
|  Right issue |
|  Bonus issue |
|  Buy Back, redemption and forfeiture

|  |  |  |  |
| --- | --- | --- | --- |
| **Module 6** |  |  |  |
| Fixed assets |
| What is fixed asset? |
| Concept of capitalization |
| Depreciation: Why and Methods of depreciation |
| Repair & maintenance |
| Addition to fixed asset |
| Profit/Loss on disposal of assets |
| Concept of block of assetsBasic ratio analysis**Module 7** |
| Revenue recognition |
|

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| --- |
| Sale of goods |
|

|  |  |  |  |
| --- | --- | --- | --- |
| Bundled contract |  |  |  |
| Linked transaction |
| Warranty obligation |
| Goods sold subject to various conditions |
| Rendering of services |
| Interest, dividends & royalty |
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***Course Outcome (CO):***

At the end of this course students will be able:

CO1: Able to understand practical aspects of accounting and accounting practices prevailing across select industries.

CO2: To have basic understanding of international accounting and IFRS.

CO3: To get and insight on basic concepts of direct and indirect taxation and companies act.

CO4: Use the correct approach for simple ratios that capture key elements of firm performance and construct financial statements

CO5: To provides a global and consistent approach, integrated with the solution, in terms of training models, contents, technology and change management

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**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  | M |  | M |  | M |
| CO2 | H |  | M |  | M |  |  |
| CO3 | H | M |  |  | M |  | L |
| CO4 | H |  | M |  | M |  |  |
| CO5 | H |  | M |  | M | L |  |

H = Highly Related; M = Medium L = Low

**B.COM KPMG III SEMESTER**

**BANKING LAW AND PRACTICES**

**SUBJECT CODE: BCM281A**

**CREDITS: 3L**

**Objective:-**

* To acquaint the students with fundamental of banking & banking system in India.
* To familiarize them with the role of Negotiable Instruments, Non nationalized Banks, RBI in

Banking development.

 **Unit I**

Bank & banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India – RBI Act 1934, Banking (regulation) Act 1949, Banking Companies (Acquisition undertaking and Transfer) Act 1970.

**Unit II**

Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers ( Practical problems).

**Unit III**

Negotiable Instruments: Concepts & elements, types – cheque, bills of exchange, promissory notes, foreign instruments.

**Unit IV**

Crossing, Endorsement and Presentation of Negotiable Instruments, paying and collecting banks (rights, duties, Protection and precautions), Dishonour of cheque, noting and protesting of Negotiable Instruments.

**Unit V**

Non Nationalized Bank their impact, trends in operations and policy, problems of planning, coordination and control, specific problems of manpower planning incentives, training and development, Reserve Bank credit to development banks emphasis on monetary planning.

**Course outcomes(CO)**

I CO1: To understand the banking system in India and its fundamentals.

II CO 2: General and special relations of banker and customer

III CO3:To know about the various terminology regarding banking like cheque, credit etc.

IV CO4: To know about the problems of planning, co-ordination and control.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  |  | M |  | L |  |  |
| CO2 |  | L |  | L | M |  | L |
| CO3 | H |  |  |  | L |  | M |
| CO4 | M |  |  |  |  |  |  |

H = Highly Related; M = Medium L = Low

Suggested Readings

**D.M. Mithani**; Money, Banking & International Trade ,Himalya Publishing House, Mumbai.

**Trivedi, Choudhary& Kumar**; Indian Bank System; Ramesh Book Depot, Jaipur.

**Varshney P.N**.; Banking Law & Practice,

**B.COM KPMG III SEMESTER**

**COMPUTER THEORY**

**SUBJECT CODE: BMC004A**

**CREDITS: 3L**

**Unit-I**

Introduction to MS Project 2010:Understanding Projects,Managing Projects & Project Management software,Taking a first look at project – Starting Project ,Entering information, Changing Views.

**Unit-II**

Creating a new project: Gathering Information,Opening a Project file,Establishing Basic Project Information,Looking at Project Calendars,Entering Tasks,Adding subtasks,saving Projects files,Working with project outline-Adjusting tasks in an outline, Copying task

**Unit-III**

Building Tasks: Establishing Timing for Tasks ,Assigning Task timing ,Using Recurring Tasks ,Establishing Constraints and deadline dates, Manipulating Gnatt chart to view timing , Entering Task notes ,Establishing Dependencies among tasks, Viewing Dependencies

**Unit-IV**

Creating Resources & Assigning Costs, Understanding Resources, Creating Resources List, Modifying Resource Information, Using Resources and Tasks,Handling Costs.Understanding Basics of Views, Examine Indicators,Admiring Views ,Calenders, Detail Gantt Chart ,Leveling Gantt, Tracking Gantt, Multiple Baselines, Gantt Resource Allocation, resource Form, Resource Graph, Resource Name Form, Resource Sheet, Resource Usage, Roll up views, Task Details Form, Task Entry ,Task Form

**Unit-V**

Tracking Project progrs,Understanding the principles of tracking ,Usingbaselin, Changing Baseline, Viewing Progress with tracking Gantt Chart View Interpretation, Task Variance Table, Task Cost Table ,ask work Table ,Understanding Tracking Strategies.

**Course outcomes(CO)**

I CO1: Understanding of projects and project management software.

II CO 2: Knowing of timing for tasks and establishing constraints and deadline dates.

III CO3:understanding resources, creating resource test and modification of resource information.

IV CO4: To know about various principles of tracking with the help of software tools.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H | L |  |  |  |  |  |
| CO2 | M |  |  | L |  |  |  |
| CO3 | H | M |  |  |  | L |  |
| CO4 |  |  |  | M |  |  | L |

H = Highly Related; M = Medium L = Low

**Reference Books:**

Microsoft Office Project 2010 Bible by ElanieMamel ,Wiley Publishing.

**B.COM III SEMESTER**

**COST ACCOUNTING**

**SUBJECT CODE: BCM101A**

**CREDITS: 4L+1T**

**Objectives:-**

* To understand the basic concepts and processes used to determine product cost.
* To be able to interpret cost accounting statements.

**Unit I**

Cost Accounting: Meaning, Nature, Scope, Objectives, Elements of cost, Concept of different costs, Installation of costing system, Methods & Techniques of costing, Meaning, Scope and limitation of management accounting.

**Unit II**

Distinction between financial accounting, management accounting and cost accounting; role of management accountant in decision-making; Materials control: Concept and techniques, Labour Control: labour turnover, idle time, methods of wages payment & incentive schemes.

**Unit III**

Cost Ascertainment: Single Unit costing, Contract costing, Process costing including inter process profits and joint and by – product, Operating Costing.

**Unit IV**

Budget:- Meaning, Types of budget, Budgetary Control : Meaning, Characteristics, objectives and benefits of budgetary control.

**Unit V**

Zero base budgeting, Budgetary control v/s Standard Costing – Material, Labour and overhead Variances. Break- Even – Point analysis / CVP analysis.

**Course outcomes(CO)**

I CO1: To understand concepts of costs and costing system.

II CO 2: To understand difference between various types of accounting.

III CO3:To know about budget its meaning, types and objectivs of budget.

IV CO4: To understand various terminologies of costing like standard costing, break even point.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

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| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 | M |  | L |  |  |  |  |
| CO3 | L |  |  |  | M | M |  |
| CO4 |  | L |  |  | H |  | M |

H = Highly Related; M = Medium L = Low

Suggested Readings:

**J.K. Pareek** Cost Accounting, Ramesh Book Depot, Jaipur.

**Agarwal N.K.** Cost Accounting” Asian Books (2010),

**Arora M N**, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt Ltd., New Delhi

**B.COM III SEMESTER**

**E-BUSINESS AND CYBER LAWS**

**SUBJECT CODE: BCM221B**

**CREDITS: 3L**

**Objective:** This paper intends to create an understanding towards e-business and its models. Further, it aims to familiarize the students with the application of cyber laws in e-business.

**Unit I: Introduction to E-business**

E-business: meaning, importance, Models based on the relationships of transacting parties (B2B, B2C, C2C, and C2B) and transaction types: (Manufacture Model, Advertising Model, Value Chain Model, and Brokerage Model). Electronic fund transfer; Automated Clearing House; Automated Ledger posting; Electronic Money transfer E- Cheques, ATM and Tele-banking.

**Unit II: Definition and Terminology**

Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security, Cyber Crime. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

**Unit III: Regulatory Framework**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**Unit IV**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller’s Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences

**Unit V: Case Laws**

1. **Communication Device-Section 2(ha**) of the Information Technology (Amendment) Act, 2008-‘State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669’

2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 ‘Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)’

3. **Electronic Record Sec. 2 (t)**-‘Dharambir v Central Bureau of Investigation 148 (2008) DLT 289’

4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**-‘P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC’; ‘Groff v America Online, Inc., 1998 WL 307001 (1998)’

5. **Penalty for Damage to Computer or Computer System- Section 43-**‘Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)’

**Course outcomes(CO)**

I CO1: To understand e-business and its various models.

II CO 2: To understand the concept of internet and various terminologies associated with it.

III CO3:To know about regulation of certifying authorities

IV CO4: To understand how the electronic records are authenticated.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  |  | L |  | M |
| CO2 | H | M |  |  | M | M |  |
| CO3 |  | L | M | H | L |  | M |
| CO4 | M |  |  |  |  |  |  |

H = Highly Related; M = Medium L = Low

**READINGS:**

**Essential Readings**

1. Efraim Turban, Jae Lee, King, David, and HM Chung, *Electronic Commerce-A managerial Perspective,* Pearson

2. Joseph, P.T., *E-Commerce-An Indian Perspective*, PHI

3. Chaffey, Dave, *E-business and E-commerce Management,* Pearson Education.

4. Painttal, D., *Law of Information Technology*, Taxmann Publications Pvt. Ltd., New Delhi.

**Suggested Readings:**

1. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for managers,* Pearson Education.

2. Brian, Craig, *Cyber Law: The Law of the Internet and Information Technology,* Pearson Education

3. Taxmann Publications Pvt. Ltd., New Delhi, *Information Technology Rules 2000 &Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.

4. Sharma J. P, and SunainaKanojia, *Cyber Laws,* Ane Books Pvt Ltd, New Delhi.

**B.COM III SEMESTER**

**INTERNATIONAL TRADE & FINANCE**

**SUBJECT CODE: BBA012A**

**CREDITS: 3L**

**Learning Objective:** This paper will provide the understanding of various aspects of international trade, finance and currency derivatives.

**Unit I**

International Trade Theories and Introduction to Forex Markets: Absolute advantage, Relative advantage, and H-O theory, Leontief Paradox, Porter’s Diamond paradox; Foreign Exchange (Forex) Market, Communication in Forex Markets, Currency Quotes- both in global and domestic market; types of quotations in forex markets, calculation of forward rates using spot rates, calculation of discount/premium on spot rate using spot and forward rates, Spot Rates with and without transaction costs, synthetic quotes.

**Unit II**

Arbitrage: one point, two point and three point arbitrage; Interest rate Parity (explanation of borrowing and lending criteria, diagrammatic presentation) PPP Principle (both absolute and relative versions), International Fischer Effect. The International Monetary System: Bretton Wood system; Exchange Rate Regimes, Euro Market, International Banking, Concept and Development of Universal banking; Syndicate loan; parallel loan. Euro currency market- Euro loan, Euro deposits, American depository receipt, Global depository receipt, Indian depository receipt. International Trade Financing: Letter of Credit (LoC), buyers credit, sellers credit, pre and post shipment line of credit.

**Unit III**

Currency Exposure and its Management: Types of Forex Exposures: Transaction, Translation, and Economic Exposure and their management; Country Risk-Analysis and Management. Multinational payments Management: Leading, Lagging, Pooling and Netting.

**Unit IV**

Financial Derivatives with respect to currency**:** Forwards and Futures, Interest rate futures and currency futures; Determination of forward and futures prices; Options and related terminology, Calculating the pay-off from options and diagrammatic representation.

**Unit V**

Pricing of Options- Binomial model and Black-Scholes model; trading strategies involving options; Introduction to Swaps, Interest rate swaps, currency swaps, cross currency swaps; Forward rate agreements (FRA). Interest rate caps, floors, collars.

**Course outcomes(CO)**

I CO1: Understanding of various aspects of international trade and finance.

II CO 2: To understand the concept of trade theories and forex market

III CO3:To develop an understanding about international monetary ststem.

IV CO4: To know about pricing and interest future

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  | L | L |  | L |  |
| CO2 | M |  | L |  |  |  |  |
| CO3 |  | M |  |  |  | L |  |
| CO4 | M |  |  |  |  |  | H |

H = Highly Related; M = Medium L = Low

**Text Books:**

1. Maurice, Levi. *International Finance* (4th ed.)*.* McGraw Hill.

2. Hull, John C. *Options, Futures and Other Derivatives* (7th ed.). Pearson Education

**References:**

1. Apte, PG. *International Finance.* TMH

2. Madura, Jeff. *International Financial Management.*Cengage Learning

3. Shapiro, Alan C. *Multinational Financial Management* (6th ed.)*.*Wiley publication.

**B.Com III SEMESTER**

**RESEARCH METHODOLOGY**

**SUBJECT CODE: BBA011A**

**CREDITS: (3L+1T)**

**Unit I**

Meaning, Objective and Motivation in research, Type of research, research approaches, Significance of research, research process, criteria for good research, Define the research problem, selecting a problem, research design, meaning of research design, need of research design, features of good design.

**Unit II**

Sampling Designing: Census and sample survey, implications of sample design, steps in sample design, criteria of selecting a sample, characteristic of a good sample design, Different type of sample design, random sampling. Data collection techniques: collection of data, interview, schedule and questionnaire method, difference between questionnaires and schedules, Collection of secondary data, selection of appropriate method for data collection.

**Unit III**

Processing and analysis of data, type of analysis, statistics in research, type of series, measurement of central tendency, measurement of dispersion, regression analysis, least square method, Mean based method , correlation analysis, Karl Pearson coefficient of correlation, Spearmen single rank method, repeated rank method, relationship between correlation and regression analysis.

**Unit IV**

Hypothesis Design, Basic concept concerning hypothesis testing, procedure of hypothesis testing, Important Parametric test: Z test, T test and F test, Non parametric test: Chi square test, Sign test, run test, mann- whitney U test, Limitation of the testing of hypothesis.

**Unit V**

Scaling technique, measurement in research, type of measurement scales, techniques of developing measurement tools, Interpretation and report writing, technique of interpretation, Significance of report writing, Different steps in writing a report, Lay out of the research report, types of report.

**Course outcomes(CO)**

I CO1: To know about the various approaches to research and its significance.

II CO 2: To understand the various implications of various parameters of research.

III CO3:To help in analysis of various datas and their corelation

IV CO4: To help students in knowing design and procedure of hypothesis and subsequent research

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  |  |  |  | M |
| CO2 | M | M | L | M | H | L |  |
| CO3 |  | H |  |  |  |  |  |
| CO4 | M |  |  | L |  |  |  |

H = Highly Related; M = Medium L = Low

**Reference Books:**

1. Research Methodology: C R Kothari.
2. Business Statistics for managers: Lavin and Rubin.
3. Business Research Methods: Coopers & Swindlers.

**OPEN ELECTIVE**

**FRONT OFFICE OPERATIONS – THEORY**

|  |  |  |
| --- | --- | --- |
| **S.No.** | **Topic** |  |
| 01 | **COMPUTER APPLICATION IN FRONT OFFICE OPERATION**A. Role of information technology in the hospitality industryB. Factors for need of a PMS in the hotelC. Factors for purchase of PMS by the hotelD. Introduction to Fidelio & Amadeus |  |
| 02 | **FRONT OFFICE (ACCOUNTING)**A. Accounting FundamentalsB. Guest and non guest accountsC. Accounting system Non automated – Guest weekly bill, Visitors tabular ledger Semi automated Fully automated |  |
| 03 | **CHECK OUT PROCEDURES** Guest accounts settlement- Cash and credit- Indian currency and foreign currency- Transfer of guest accounts- Express check out |  |
| 04 | **CONTROL OF CASH AND CREDIT** |  |
| 05 | **NIGHT AUDITING**A. FunctionsB. Audit procedures (Non automated, semi automated and fully automated) |  |
| 06 | **FRONT OFFICE & GUEST SAFETY AND SECURITY**A. Importance of security systemsB. Safe depositC. Key controlD. Emergency situations (Accident, illness, theft, fire, bomb) |  |
| 07 | **FRENCH**A. Expressions de politesse et les commander et Expressionsd’encouragementB. Basic conversation related to Front Office activities such as Reservations (personal and telephonic) Reception (Doorman, Bell Boys, Receptionist etc.) Cleaning of Room & change of Room etc. |  |
| **TOTAL** |  |

**Course outcomes(CO)**

I CO1: To know the role of information technology in the hospitality management.

II CO 2: Learning about accounting fundamentals in hospitality department.

III CO3:Knowing about audit procedure in various types of hospitality industry.

IV CO4: Making students learn about guest safety and security.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  |  |  | L | M |
| CO2 |  | M |  |  |  |  | M |
| CO3 | M |  |  | M | M |  |  |
| CO4 |  |  | H | L | H |  |  |

**\**

 **OPEN ELECTIVE MEDIA LAWS & ETHICS**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code : BJM 302A** | **L : 2** | **T/P : 0** | **CREDITS : 2** |

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*Marks for Internal Assessment: 50*

**Unit-I [Freedom of the Press and the Law]**

1. Laws - Bills and Acts, Ordinance, Regulations, Statute, Code, Norms, Conventions

2. Freedom of the press and the Constitution-need for a free press in a democracy

3. Article 19(1)(a) of the Indian Constitution-Freedom of speech and expression

4. Article 19(1)2 reasonable restrictions to freedom of the press

5. Supreme Court decisions on freedom of the press

6. Press laws before Independence and after

7. First Press Commission after Independence

8. The Press Council Acts, National Emergency

9. Composition, role, powers, guidelines and functions of the Press Council

**Unit-II [Acts and Laws]**

(Introduction to various Acts/Laws which a journalist needs to know)

1. Press Registration of Books Act. 1867/1955 role of RNI

2. Role and functions of the Registrar of Newspapers

3. Intellectual Property Rights

4. Copyright Act 1957

5. Official Secrets Act 1923

6. Right to Information Act 2005

7. General Acts: Juvenile Justice Act, Domestic Violence Act, NDPS Act, Working Journalist Act.

8. Contempt of Court.

**Course outcomes(CO)**

I CO1: Defining the freedom of the press as enshrined in article 19(1) of constitution.

II CO 2: Describing the salient features of the press council of india,its powers and functions.

III CO3:Covering up judicial proceedings and becoming aware about copyright act and right to information act.

IV CO4: Knowing about juvenile justice act,domestic violence act, and narcotic drugs and psychotropic substance act.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  | L |  |  |  |
| CO2 | M |  | L | M |  |  | M |
| CO3 |  | L | L |  |  |  |  |
| CO4 |  | M | M | L | L |  | L |

H = Highly Related; M = Medium L = Low

**B.COM III SEMESTER**

**Value Education, Human Rights and Legislative Procedures**

**SUBJECT CODE: BMC109A**

 **CREDITS: 2L**

**Unit I**

Values and Self Development-Social values and individual attitudes, Work ethics, Value judgments. Importance of cultivation of values, Sense of duty, Devotion, Self reliance, Confidence, Concentration, Truthfulness, Cleanliness, Humanity, National unity, Patriotism, Discipline.

**Unit II**

 Personality and Behavior Development- Attitude, Positive thinking, Integrity and discipline, Punctuality, Love and kindness, Avoiding fault finding, Free from anger, Dignity of labor, True friendship, Happiness vs. suffering love for truth, Aware of self destructive habits, Association and cooperation, Doing best, Saving nature.

**Unit III**

Character and Competence- Science vs. God, Holy books vs. blind faith, Self management and good health, Equality, Nonviolence, Role of women, All religions and same message, Mind your mind, Self control, Honesty, Studying effectively.

**Unit IV**

Module 4:Human Rights**-** Jurisprudence of human rights nature and definition, Universal protection of human rights, Regional protection of human rights, National level protection of human rights, Human rights and vulnerable groups.

**Unit V**

 Legislative Procedures- Indian constitution, Philosophy, fundamental rights and duties, Legislature, Executive and Judiciary, Constitution and function of parliament, Composition of council of states and house of people, Speaker, Passing of bills, Vigilance, Lokpal and functionaries.

**Course outcomes(CO)**

I CO1: To make students understand about values and self development.

II CO 2: To know about personality, attitude and discipline and its impact on self development

III CO3:To understand about difference between science and God and how to interprete. The holy book correctly.

IV CO4: Knowing about the human rights and how to be a prudent individual.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | H |  |  | M | M |  | M |
| CO2 | M | H |  | M | L |  | M |
| CO3 | L | M | M | L | L | M | L |
| CO4 | M |  | M | L | H | L | L |

H = Highly Related; M = Medium L = Low

**Text Books:**

1. Chakraborty, S.K., Values and Ethics for Organizations Theory and Practice, Oxford University Press, New Delhi, 2001.
2. Kapoor, S.K., Human rights under International Law and Indian Law, Prentice Hall of India, New Delhi, 2002.
3. Basu, D.D., Indian Constitution, Oxford University Press, New Delhi, 2002.

**Reference Books:**

1. Frankena, W.K., Ethics, Prentice Hall of India, New Delhi, 1990.
2. Meron Theodor, Human Rights and International Law Legal Policy Issues, Vol. 1 and 2, Oxford University Press, New Delhi, 2000.

**B.COM IV KPMG/ NORMAL**

**CORPORATE ACCOUNTING**

**SUBJECT CODE: BCM102B**

**CREDITS: 3L+1P (4)**

**Objective:** To make the students familiar with corporate accounting procedures.

**UNIT I:**

**Accounting for Share Capital and Debentures**

(i) Issue of shares, Forfeiture and Reissue of Forfeited Shares, Concept of Book-Building, Issue of Bonus Shares, Right Issues, Buy-back of shares.

(ii) Redemption of Preference shares.

(iii) Issue and Redemption of Debentures (Conversion method, purchasing own debentures in the open market for cancellation and Sinking Fund Method only).

**UNIT II:**

**Preparation of Financial Statements of Limited Liability Companies** excluding calculation of managerial remuneration.

**UNIT III:**

**Valuation of Shares:** Concept of valuation of Shares, Valuation of Shares as per Intrinsic Value Method, Yield Method and Discounted Cash Flow Method.

**UNIT IV:**

(i) **Accounting for Amalgamation** of Companies as per AS-14 (excluding Inter-Company holding).

(ii) **Accounting for Internal Reconstruction** (excluding preparation of scheme of Internal Reconstruction).

**Ratio Analysis:** Liquidity Ratios, Activity Ratios, Profitability Ratios and Solvency Ratios.

**UNIT V:**

**Cash Flow Statement:** Meaning and usefulness of Cash Flow Statement. Preparation of Cash Flow Statement as per AS-3 (Revised).

**Financial Statement Analysis:** Meaning, Objectives and Techniques of analysis of financial statements.

**READINGS:**

**Essential Readings:**

1. Monga, J.R., *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi.

**Suggested Readings:**

1. Sehgal, Ashok and Deepak Sehgal, *Corporate Accounting*, Taxman Publication, New Delhi.

2. Maheshwari, S.N. and S. K. Maheshwari, *Corporate Accounting*, Vikas Publishing

House, New Delhi.

1. Corporate Accounting:

CO1: To make the students familiar with corporate accounting procedures.

CO2: This course develops tools for deciding which investments a firm should make.

CO3: Explains the concept and role of accounts in business Management.

CO4: Develops an ability to understand how managers can use accounting data and other related information in decision making, planning and control.

CO5: Students will explore the dominant theoretical paradigms, as well as learn about empirical research in investments.

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| --- | --- | --- |
| ***Course Outcome*** | Program Outcome | Program Specific Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
| CO1 |  M | L |  |  |  | H | M |  |  |  |
| CO2 |  H | L |  |  |  | H | M |  |  |  |
| CO3 |  M | L |  | M | L | L | L |  |  |  |
| CO4 |  H | M | M |  |  |  |  |  |  |  |
| CO5 | H | L | L | M | M | L | M |  |  |  |

**B.COM IV KPMG/NORMAL**

**E- ACCOUNTING**

**SUBJECT CODE: BCM103A**

**CREDITS: 3L+1T (4)**

**Objective:** To impart conceptual and practical knowledge of E-Accounting that uses database system resources and also the software to store, maintain and process accounting data for providing various accounting reports.

**Unit I:**

Meaning, Basics of Computerized accounting, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting. Accounting package - Setting up an accounting entity, Creation of groups and accounts

UNIT II

Designing and creating vouchers Data Entry operations using the vouchers .Processing for reports to prepare ledger accounts, trial balance and balance sheet.

**Unit III:**

Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.

Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.

**Unit IV:**

Decomposing Accounting reports to appreciate information content, Identifying accounting, information and appropriate queries, Forming and executing the SQL , Generating Accounting information for a report

**Unit V**

Creating data table defining relationships and constraints

Designing Accounting Vouchers

Designing Accounting Reports;

 Cash Book

 Journal Book

 Ledger

 Trial Balance

 Profit & Loss Account

 Balance Sheet

Suggested Readings:-

* FINANCIAL ACCAOUTING : A MANAGERIAL PRESPECTIVE , R NARAYANSWAMY, PHI LEARNING PVT. LTD
* E-Accounting:

CO1: To impart conceptual and practical knowledge of E-Accounting that uses database system resources.

CO3: To acquaint with the software to store, maintain and process accounting data for providing various accounting reports.

CO 3: Students will explore performance, liquid assets, inventories, fixed assets, intangible assets, long-term obligations, investments, equity, and cash flows using different kind of software.

CO 4: Identifying and appreciating the data content in accounting transactions.

CO5: Understanding the meaning, Basics of Computerized accounting, Concepts of Accounting groups.

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| ***Course Outcome*** | Program Outcome | Program Specific Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
| CO1 |  H | M | L |  |  | M | M |  |  |  |
| CO2 | M | L | L |  |  | L | L |  |  |  |
| CO3 |  M | L | L | M | L | M |  L |  |  |  |
| CO4 |   | L |  | M |  |  |  |  |  |  |
| CO5 |  |  | L |  |  |  | M |  |  |  |

**B.COM IV**

**E-MARKETING**

**SUBJECT CODE: BCM161B**

**CREDITS: 3L+1T (4)**

**Objective:** This course aims at providing the knowledge of concept, tools and techniques of E-marketing.

**Unit I:**

**Introduction:** Concept, nature and importance of e-marketing; E-marketing versus traditional marketing; Issues, challenges and opportunities for e-marketing; Reasons for growth of e-marketing; Tools and techniques of e-marketing–advantages and disadvantages; e-marketing situations.

**Unit II:**

**E-Marketing Management:** Segmentation, targeting and positioning; E-marketing mix; E-marketing and customer relationship management – concept and scope; E-customers and their buying process; E-marketing and customer loyalty and satisfaction; Communities and social networks.

**Unit III:**

**Internet Marketing:** Concept and role of internet marketing; Search engine optimization –functions, type of traffic, keywords and steps in search engine optimization; Internet advertising – types and tracking ROI; Online PR, News and Reputation Management.

**Unit IV**

 **Direct marketing** –scope and growth; E-mail marketing; Social Media Marketing: Concept and tools; Blogging – benefits, types; Video-marketing for business purpose – tools and techniques; Pay per click marketing; Issues and challenges.

**Unit V:**

**E-payment systems:** Payment gateways; use of Debit and credit cards; Mobile Marketing-Trends and terminologies; Benefits and applications of mobile and smartphone applications; M-commerce.

**READINGS:**

**Essential Readings:**

1. Strauss, Judy, and Raymond Frost, *E-Marketing*, Prentice Hall.

2. Hanson, Ward A., *Principles of Internet Marketing*, South Western College Pub., Division of Thomson Learning.

3. Chaffey, D. F., Chadwick, Ellis, Mayer, R. and K. Johnston, *Internet marketing: Strategy, Implementation and Practice*, Prentice Hall.

**Suggested Readings:**

1. Hanson, W.A. and K. Kalyanam, *Internet marketing & e-commerce*, South-Western College Pub.

2. Strauss, J. and R. Frost., *E-marketing*, Pearson Prentice Hall.

3. Fill, Chris, *Marketing Communication: Interactivity, Communities and Content*, Financial Times Prentice Hall.

4. Scott, David Meerman, *New Rules of Marketing and PR*, John Wiley & Sons.

5. Ryan, Damian, and Calvin Jones, *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation,* Koganpage Publishers.

1. CO1: The course aims at providing the knowledge of concept, tools and techniques of E-marketing.
2. CO2: Helps to understand the various changing trend in the E- marketing strategies.
3. CO3: To acquaint the emerging opportunities worldwide for E- business.
4. CO4: Analyse the ethical issues related to e-marketing.
5. CO5: Students will learn various marketing strategies to develop online business.
6.

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| ***Course Outcome*** | Program Outcome | Program Specific Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
| CO1 |  H | M | M |  |  | M | L |  |  |  |
| CO2 |  M |  | H | L | L |  | L |  |  |  |
| CO3 |  | M |  | L |  |  | M |  |  |  |
| CO4 |   | L | M | L | H | M | L |  |  |  |
| CO5 |  | M | M |  | L |  | M |  |  |  |

**B.COM IV KCAP/normal**

**MERCANTILE LAW**

**SUBJECT CODE: BCM003B**

**CREDITS: 3L+1P (4)**

**Objectives:-**

* To gain fundamental knowledge of various business laws and their practical application

in commercial situations.

* To have an awareness of ethical issues in business.

|  |  |
| --- | --- |
|   | Unit I |
|  | The Indian Contract Act 1872 Sec 1- 75, Special Types of Contracts: Sections 124 to 238 – Contracts of Indemnity & Guarantee. Contract of Bailment Including Contract of Pledge and Contract of agency. Unit II |
|  | The Consumer Protection Act 1986,. The Negotiable Instrument Act 1881.The Indian Partnership Act 1932, The Sale of Goods Act 1930. Unit III |
|  | Business Ethics: Introduction, Nature, Purpose of ethics & morals for organizational interest; ethics and conflicts of interests.Unit IVEthical and social implications of business policies and decisions, corporate social responsibility, ethical issues in corporate governance. Unit VMode of effecting registration, Remedies for breach of contract, Right of unpaid seller**Suggested Reading**  |
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|  |
| --- |
| **N.D. Kapoor**; Elements of Mercantile Law, S. Chand, New Delhi. **Nolakha R.L.**; Business Law, Ramesh Book Depot, Jaipur. **Rao P.M.** “Mercantile Law for CPT Course, PHI Learning. (2011).**TulsianP.C**.“Mercantile Law for CPT Course”, Tata McGraw Hill Publication.  |

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CO1: To gain fundamental knowledge of various business laws and their practical application in commercial situations.

 CO 2: To have an awareness of ethical issues in business.

 CO3: To provide the students with practical legal knowledge of general topics to help become more informed sensitive and effective business leaders.

 CO4: To develop an understanding of professional, ethical, legal, security and social issues.

 CO5: Identifies the various legal laws in the business context.

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| ***Course Outcome*** | Program Outcome | Program Specific Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
| CO1 |  H |  | M | M | L |  | M |  |  |  |
| CO2 |  | H | M | L | H |  |  |  |  |  |
| CO3 |   | H | L | M | L | M | M |  |  |  |
| CO4 |  L | M |  | H |  |  |  |  |  |  |

**B.COM IV NORMAL /KPMG**

**COMPUTER APPLICATION**

**SUBJECT CODE: BMC007A**

**CREDITS: 2L (2)**

**Unit-I**

Introduction to MS Project 2010:Understanding Projects,Managing Projects & Project Management software,Taking a first look at project – Starting Project ,Entering information, Changing Views.

**Unit-II**

Creating a new project: Gathering Information,Opening a Project file,Establishing Basic Project Information,Looking at Project Calendars,Entering Tasks,Adding subtasks,saving Projects files,Working with project outline-Adjusting tasks in an outline, Copying task

**Unit-III**

Building Tasks: Establishing Timing for Tasks ,Assigning Task timing ,Using Recurring Tasks ,Establishing Constraints and deadline dates, Manipulating Gnatt chart to view timing , Entering Task notes ,Establishing Dependencies among tasks, Viewing Dependencies

**Unit-IV**

Creating Resources & Assigning Costs, Understanding Resources, Creating Resources List, Modifying Resource Information, Using Resources and Tasks,Handling Costs.Understanding Basics of Views, Examine Indicators,Admiring Views ,Calenders, Detail Gantt Chart ,Leveling Gantt, Tracking Gantt, Multiple Baselines, Gantt Resource Allocation, resource Form, Resource Graph, Resource Name Form, Resource Sheet, Resource Usage, Roll up views, Task Details Form, Task Entry ,Task Form

**Unit-V**

Tracking Project progrs,Understanding the principles of tracking ,Usingbaselin, Changing Baseline, Viewing Progress with tracking Gantt Chart View Interpretation, Task Variance Table, Task Cost Table ,ask work Table ,Understanding Tracking Strategies.

**Reference Books:**

Microsoft Office Project 2010 Bible by ElanieMamel ,Wiley Publishing.

1. Computer Applications IV(Web Designing)

CO1: To understand the software used in web designing.

CO2: To enable the students develop a clear and precise understanding of technical terms.

CO3: Identifies the use of various software in decision making.

CO4: Achieve the basic cognizance required for different kind of business crisis.

CO5: Applies the knowledge of various software in various situations.

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| --- | --- | --- |
| ***Course Outcome*** | Program Outcome | Program Specific Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
| CO1 |  M | M | H | L | L | M | M |  |  |  |
| CO2 | H | L |  | L |  |  | L |  |  |  |
| CO3 | H  |  | L | L |  |  | M |  |  |  |
| CO4 |  M |  |  | L |  | M | M |  |  |  |
| CO5 | L | L | M | M | L | L | L |  |  |  |

**B.COM V**

**INTERNATIONAL BUSINESS MANAGEMENT**

**SUBJECT CODE: BBA251A**

**CREDITS: 3L+1T (4)**

**Objectives:**

The basis objective of this course is to provide understanding to the students with the global dimensions of management.

**UNIT I**

Overview: International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and opportunities; Nature, Meaning and Importance of International competitive advantage, Multidimensional view of Competitiveness- Financial Perspectives- International monetary systems and financial markets, IMF, World Bank, IBRD, IFC, IDA, existing international arrangements; Globalization and foreign investment- Introduction FDI, national FDI policy framework, FPI, Impact of globalization.

**UNIT II**

Globalization- Technology and its impact, Enhancing technological capabilities, Technology, generation, Technology transfer, Diffusion, Dissemination and spill over, Rationale for globalization, Liberalization and Unification of World economics, International Business theories, Trade Barriers- Tariff and Non- Tariff Barriers.

**UNIT III**

Strategy making and international business- Structure of global organizations, Types of strategies used in strategic planning for achieving global competitive advantage, Meaning, Concept and scope of distinctive competitive advantage, Financial Integration, Cross border merger and acquisitions.

**UNIT IV**

Socio cultural Environment- Managing Diversity within and across cultures, Country risk analysis, Macro environmental risk assessment, Need for risk evaluation; Corporate governance, globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility and policy implications.

**UNIT V**

Global Human Resource Management- Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management.

**Reference Books:**

1. Bhalla, V.K. &Shivaramu, S., “International Business: Environment and Management”, Anmol Publication Pvt. Ltd., Seventh Revised Edition, 2003.
2. Rao, P. Subba, “International Business”, Himalaya Publishing House, Second Revised Edition, 2002
3. Goldsmith, Arthur A., “Business Government Society”, Erwin Book Team.
4. Berry, Brian J L, Conkling, Edgar C & RD Michael, “The Global Economy in Transition”, Prentice Hall International Ltd.

**Course Outcomes: (CO)**

* + - 1. Each student will be able to assess the role of social, cultural, political, legal, and technological environment in aiding or hindering international business.
			2. Each student will be able to understand the theoretical relationship underlying international business transactions and the integration of functional activities in international firms.
			3. Each student will be able to identify important opportunities and challenges in the international environment and design strategies to deal effectively with them.
			4. Each student should be able to lead and implement internationalization.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 |  | M |  | M |  |  |  |
| CO3 | H |  | L |  |  | L | M |
| CO4 |  | M | M |  |  | L | L |

H = Highly Related; M = Medium L = Low

**B.COM V SEMESTER KCAP**

**INCOME TAX**

**SUBJECT CODE: BCM104B**

**CREDITS: 3L+1T (4)**

**Objective:** The students should be able to demonstrate an understanding of the tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

**UNIT I:**

**INTRODUCTION:** Introduction & Definitions of Basic Terms, Tax administration & Authorities, Residential status and incidence of tax, computation of taxable income under the salary head and house property head, Computation of taxable income from business or profession. Introduction of Indian Tax Procedure: Direct Tax: Income Tax, Wealth Tax etc. and Indirect Tax: Custom Duty, Excise Duty, Service Tax and VAT. Important definitions under the Income Tax Act.Residential status and incident of Tax.Clubbing of income.

**UNIT II**

**Income from Salary and House Property:** Computation of Income from salary. Computation of Annual Value and taxable income of House Property.

**UNIT III**

 Income from Business or Profession and Capital Gain: Computation of taxable income from Business or Profession: Provisions relating to depreciation, allowable and disallowable expenses. Presumptive income and expenses.Meaning of capital assets & transfer of capital assets, short term and long-term capital gain.Exemption under capital gain.

 **UNIT IV**

Income From Other Sources, Adjustments of Losses and Deductions u/s 80:Income from other sources. Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80.Deduction available for individual and HUF.

**UNIT V**

Assessment of Individual and Hindu Undivided Family : computation of taxable income of Individual and HUF, adjustment of agricultural income, tax rates, marginal relief & tax liability.

***Books Recommended:***

1. Agarwal, Shah, Jain, Managal, Sharma – Income Tax (RBD, Jaipur)
2. Gupta, Khatri, Goyal –Income Tax (Kailash Book Depot)
3. Patel, Choudhary –Income Tax (ChoudharyPrakashan)
4. Singhania,Vinod K. and Monica Singhania -- Students’ Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
5. Ahuja Girish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delh)

**Course Outcomes: (CO)**

1. Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;
2. Prepare tax forms for individuals and sole proprietorships;
3. Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making;
4. Address tax situations for a variety of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental property owners, farmers, etc.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  |  |  | L |  |  |
| CO2 |  | M |  | M | L | L | L |
| CO3 | H |  | L |  |  |  | L |
| CO4 |  | M | M |  | H |  |  |

H = Highly Related; M = Medium L = Low

**B.COM V SEMESTER KCAP**

**FINANCIAL MARKET OPERATIONS**

**SUBJECT CODE: BCM105A**

**CREDITS: 3L+1T (4)**

**Objective:**

This course aims at acquainting the students with the working of Financial Markets in India.

**Unit I**

Financial Markets in India: An Overview of financial Markets in India. Indian Money Market: Composition, Structure – acceptance houses, discount houses and call money markets. Recent Trends in Indian Money Market.Introduction of BSE (Bombay Stock Exchange) & NSE (National Stock Exchange) Markets.An overview of financial markets in India. Recent trends in India money markets.

**Unit II**

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 and over-the-counter exchanges. Meaning, Relationship between Money market and Capital Market

**Unit III**

Securities Contract and Regulations Act: Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts, FEMA Act 2000.

**Unit IV**

Stock market : Functions and role of stock exchange, Functionaries on stock exchange, listing procedure and legal requirements , Public issue, Brokers, Sub- Brokers, Market Makers, Institutional Investors, Jobbers, portfolio Consultants.

**Unit V**

Financial Services: Merchant banking-functions and roles: SEBI guidelines: Credit rating – concept, functions, and types.

**Suggested Readings:**

1. Chandler M. V. and Goldfeld S. M: Economics of Money and Banking: Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics: S. Chand and Co., New Delhi
3. Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.
4. Bhole I. M.: financial Markets and Instutionals: Tata McGraw Hill, New Delhi.

**Course Outcomes: (CO)**

1. Analyze and evaluate financial markets, how securities are traded, mutual funds, investment companies, and investor behavior.
2. Calculate appropriate measures of key risks facing financial institutions, and SEBI Guidelines
3. Describe and appraise alternative techniques to manage prevalent risks facing financial institutions.
4. Create simple models to estimate value-at-risk. In the context of a bank management simulation, develop and implement lending, investments, deposits, capital, and risk management strategies to create value.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | L | H |  |  |  | L | L |
| CO2 |  | M |  | M |  |  | M |
| CO3 | H |  |  |  | M | L |  |
| CO4 |  | M |  |  | L |  | H |

H = Highly Related; M = Medium L = Low

**B.COM V SEMESTER KCAP**

**SALES MANAGEMENT**

**SUBJECT CODE: BCM162B**

**CREDITS: 3L**

**Objectives:** To familiarize students with sales and distribution management theories and principles.

**Unit I**

**Introduction to Sales Management:** Nature, Scope and Importance of Sales Management, Background ofSales Management, Role and Competencies of Sales Managers, Sales Strategies, Emerging Trends in Salesmanagement in context to Indian Market.

**Unit II**

**Personal Selling Process**, Importance and challenges, Types of Selling, Transactional and RelationshipSelling, Sales Forecasting Methods.

**Unit III**

**Sales Force Recruitment and Selection Process**, Sales Force Training, Importance and Role of TrainingProgrammes, Motivation and Compensation of Sales Personnel, Sales Territories and Sales Quotas.

**Unit IV**

**Role and Importance of Sales Personnel**, Sales Budgets, Sales Audits, Legal and Ethical Issues in SalesManagement, Role of Information Technology in Sales Management.

**Unit V**

**Channel Integration -** VMS, HMS, Channel Management, and Marketing channel Policies & legal issue. Channel Institutions & control, Wholesaling &- Retailing, Channel Information systems, Managing & Evaluating Channel Performance Case & future trends in sales & distribution Management

**Text Books**

1. Still. K.R., Cundiff. E.W &Govoni. N.A.P 2009) “Sales Management – Decision Strategies and

Cases., 5th ed ((Impression), Pearson Education.

2. Sahu, P. (2012), Salesmanship and Sales Management, Vikas Publishing House.

**Reference Books**

1. Donaldson Bill, (2007), Sales Management, Principles, Process and Practice Palgrave, Macmillan.

2. Havaldar.K.K. &Cavale V.M (2007), Sales and Distribution Management. Text & Cases, Tata

McGraw Hill Publishing company Ltd. New Delhi.

3. Jobber, David and Lancaster, Geoffery, (2006), Selling and Sales Management, 7th edition, Pearson

Education, New Delhi.

1. Tyagi, Kumar, Arun, (2010), Sales Management, Atlantic Publishers.

**Course Outcomes: (CO)**

1. Identify core concepts of marketing and the role of marketing in business and society.
2. Ability to develop marketing strategies based on product, price, place and promotion objectives.
3. Ability to communicate the unique marketing mixes and selling propositions for specific product offerings. Ability to collect, process, and analyze consumer data to make informed marketing decisions
4. Ability to apply knowledge and skills to real-world experiences in an internship. Note: Specific outcomes will vary by assigned internship experience.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | M |  | M |  | L | L | L |
| CO2 |  | M |  | M |  | L |  |
| CO3 |  |  |  | L | L |  | L |
| CO4 | L |  | M |  | H |  | M |

H = Highly Related; M = Medium L = Low

**B.COM V SEMESTER**

**INVESTMENT AND RISK MANAGEMENT**

**SUBJECT CODE: BBA105A**

**CREDITS: 3L+1T (4)**

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor’s perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

**Unit I Lectures:**

Basics of risk and return, concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds-, present value of a bond, Yield to Maturity, yield to call, yield to put, systematic risk, Price Risk, Interest rate risk, Default risk. Yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and Modified Duration; Bond Convexity, Immunization.

**Unit II Lectures:**

Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industrial analysis: stages of life cycle, Porter’s five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Share valuation: Dividend discount models- No growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value.

**Unit III Lectures:**

Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head &shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages (no numerical in technical analysis) Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and Implications for investment decisions (No numerical). Portfolio analysis: Portfolio risk and return, Markowitz portfolio model: 2 and 3 asset portfolio, concept of efficient frontier & Optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

**Unit IV Lectures:**

Capital asset pricing model (CAPM): Single period classical model. Characteristic line, Capital Market Line, Security market Line. Mutual Funds-Introduction, Calculation of Net Asset Value of a Fund, Classification of Mutual Fund Schemes (Open end & closed end, income & growth schemes, sectorial schemes, index Schemes, Fund of Funds Schemes, Gold Exchange Traded Fund, Hedge Funds, Faith based funds, Arbitrage funds) Tracking Error, Tactical Asset Allocation, diversification vs asset allocation, Portfolio Rebalancing . Performance Evaluation: Sharpe’s Treynor’s Jensen’s & Sortino measures.

**Unit V Lectures:**

Derivatives with respect to stocks and indices: Forwards and Futures, Options and related terminology; in the money, at the money and out of the money options. Calculating the payoff from options and diagrammatic representation. Factors that influence put and call prices. Black and Scholes Model demonstrated using templates in Excel (No Derivations or manual calculations of B& S model). Some motivations for buying and selling options; Simple combinations of underlying asset & options; Option spreads: Covered call, Bull & Bear spreads with puts and calls, Straddle, Collars.

**Text Books:**

1. Fischer, D.E. & Jordan, R.J. (2006). *Security Analysis & Portfolio Management* (6th ed.). Pearson Education.

2. Sharpe, W.F., Alexander, G.J. & Bailey, J.(1998). *Investments* (6th ed.). Prentice Hall of India.

**References:**

1. Singh,R.(2009). *Security Analysis & Portfolio Management* (1st ed.). Excel Books.

2. Shahani, R. (2011). *Financial Markets in India, A Research Initiative* (3rd ed.). Anamika Publishers & Distributors (P) Ltd

3. Frank K Reilly & Keith C Brown (2006). *Investment Analysis and Portfolio Management*. (8th ed.). Cenage India Pvt. Ltd.

**Course Objective (CO)**

1. Provide a detailed explanation of financial instruments such as options, futures, swaps and other derivative securities.
2. Describe the economic environment in which such instruments operate.
3. Develop and employ theoretical valuation methods to price these financial instruments.
4. Apply these instruments in managing the risk of investing and hedging activity at the individual and the corporate level.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  | H |  |  | M |  |  |
| CO2 |  | H |  |  | H |  |  |
| CO3 |  |  |  | M | M |  |  |
| CO4 |  | M |  | H |  |  |  |

H = Highly Related; M = Medium L = Low

**B.COM VI SEMESTER**

**Professional Skills VI**

**SUBJECT CODE: BBA106A**

**CREDITS: 3**

**Unit 1: MATHS**

1. PROFIT & LOSS: Cost price, Selling price, Profit, loss, Percentage profit and percentage loss.
2. PERCENTAGE: Percents as decimal, Percent increase Or decrease, increasing or decreasing from the original, Successive percent change.
3. NUMBER SYSTEM:

Divisibility & Primes, odds, even, positives & negatives, Combinatorial.

1. GEOMETRY:

Geometry strategy; Lines & angles; polygons; triangles And diagonals; circles and cylinders; coordinate plane.

1. STATISTICS: Mean; Median ; Mode; Standard variance

**Unit 2: ENGLISH**

1. Antonyms and Synonyms.
2. Vocabulary
3. Parts of speech: Different Kinds , Their usage at proper places, Other grammatical rules associated,
4. Reading Comprehensions: Different kinds of questions, How to read fast and Effectively, Other reading techniques, Main idea, Supporting ideas and inferences.
5. Group discussion and presentations

**Unit 3: Life Skills and major social issues:**

Human resources: Problems of population, unemployment, poverty. Drought, famines and desertification in Rajasthan, Illiteracy, Disaster management. Approach of the government.

**Unit 4: General Knowledge and awareness, Current Affairs:**

Major current issues and happenings at State, National and International levels and the concerned organizations, institutions and personalities.

**Unit 5: Case studies on current business events**

**Course outcomes(CO)**

I CO1: To understand how to tackle math aptitude questions in a logical way.

II CO 2: Understanding the various topics like profit loss, percentage, etc

III CO3:Knowing English literature and grammar

IV CO4: Knowing about life skills, General knowledge and current affairs.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | L | H |  |  |  |  | L |
| CO2 |  | M |  | M |  |  |  |
| CO3 | H |  |  |  | M |  | H |
| CO4 |  | M |  |  | L |  |  |

H = Highly Related; M = Medium L = Low

**B.Com VI SEMESTER**

**TAX PLANNING FOR BUSINESS**

**SUBJECT CODE: BCM 106B**

**CREDITS: 3L [3]**

**Learning Objective:** The objective of this course is to acquaint the students with the tax structure for individuals and corporate and also its implications for planning.

**Course Contents:**

**Unit I**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

**Unit II**

Computation of Income under the head: salary.

**Unit III**

Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

**Unit IV**

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to Goods and Services Tax (GST) and Direct Tax Code (DTC).

**Unit V**

Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

**Text Books:**

1. Singhania, V.K. *Student Guide to Income Tax.* Taxmann Publications Pvt. Ltd. (Latest ed.)

2. Ahuja& Gupta. *Simplified Approach to Corporate Tax.*Flair Publications Pvt. Ltd.( Latest ed.)

**References:**

1. Ahuja& Gupta. *Simplified Approach to Income Tax.*Flair Publications Pvt. Ltd.

2. Mahesh Chandra &Shukla, D.C. *Income Tax Law & Practice.* Pragati Publications.

3. Goyal, S.P. *Tax Planning and Management.* SahityaBhawan Publications.

4. Singhania, V.K .*Student Guide to Income Tax.*(University ed.). Taxmann Publications Pvt. Ltd.

**Online Readings/Supporting Material:**

1. Finance Act for the relevant assessment year.

2. CBDT Circulations.

3. Latest Court Judgements for the relevant Assessment year.

Tax Planning for Business:

CO1: Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;

CO 2 Prepare tax forms for individuals and sole proprietorships;

CO 3: Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making;

CO 4:Address tax situations for a variety of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental property owners, farmers, etc

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| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  M |  |  | L |  | L |  |
| CO2 |   |  | L |  | H |  | M |
| CO3 |  L | L |  |  |  |  |  |
| CO4 |  H |  |  | L | M |  | L |

 **B.Com VI SEMESTER**

**E-FILING OF RETURNS**

**SUBJECT CODE: BCM 107B**

**CREDITS: 3L**

**Objective:** The objective of this paper is to provide a basic conceptual and practical knowledge about electronic filing of returns.

**Unit I: Conceptual Framework**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications.

**Unit II: Income tax and E-filing of ITRs**

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6; Introduction to Income tax Portal; preparation of electronic return (practical workshops).

**Unit III: TDS and E-filing of TDS returns**

Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS returns; practical workshop on e-filing of TDS returns.

**Unit IV: Service tax and E-filing of Service tax returns**

Introduction to service tax; relevant notifications regarding e-filing of service tax returns; steps for preparing service tax returns; practical workshop on e-filing of service tax returns.

**Unit V:**

VAT and Central Sales Tax: Registration Return Filing, Maintenance of Records, Financial Accounting Packages, Preparations and Online Finalization of accounts on TALLY 9.

**READINGS:**

**Suggested Readings:**

1. Ahuja, Girish and Ravi Gupta.,*Systematic Approach to Income Tax*, Bharat Law House, Delhi.

**Softwares:**

1. Singhania, Vinod K., and KapilSinghania, *TDS Computation and E- filing of TDS Returns,* Taxmann Publications Pvt. Ltd., New Delhi.

2. Singhania, Vinod K., *Tax Computation and E-filing of Income Tax Returns,* Taxmann Publications Pvt. Ltd., New Delhi.

CO1: Describe the different entities subject to tax and reporting requirements.

CO2: Understand and apply the tax formula for individuals.

CO3: Identify individuals who must file tax returns.

CO 4: Determine filing status and understand the calculation of tax according to filing status.

CO 5: Calculate the number of exemptions and the exemption amounts for taxpayers.

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| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  L |  |  |  |  |  |  |
| CO2 |   |  | M |  |  |  | L |
| CO3 |   | L |  |  | H | L |  |
| CO4 |   |  |  | M |  |  |  |
| CO5 | L |  |  |  | L | L |  |

 **B.Com VI SEMESTER**

 **Economic Development and Policy In India**

 **Subject Code: BCM 005B**

**Credits: 4L**

**Objective-**

To understand economic scenario of India and learn managerial implications.

**UNIT I**

**Basic Issues in Economic Development:** Concept and Measures of Developmentand Underdevelopment; Human Development.

**UNIT II**

**Basic Features of the Indian Economy at Independence:** Composition ofnational income and occupational structure, the agrarian scene and industrial structure.

**UNIT III**

**Policy Regimes:**

a) The evolution of planning and import substituting industrialization.

b) Economic reform and liberalization.

**UNIT IV**

**Growth, Development and Structural Change:**

a) The experience of Growth, Development and Structural Change in differentphases of growth and policy regimes across sectors and regions.

b) The Institutional Framework: Patterns of assets ownership in agriculture andindustry; Policies for restructuring agrarian relations and for regulatingconcentration of economic power;

c) Changes in policy perspectives on the role of institutional framework after1991.

d) Growth and Distribution; Unemployment and Poverty; Human Development;Environmental concerns.

e) Demographic Constraints: Interaction between population change andeconomic development.

**UNIT V**

**Sectoral Trends and Issues:**

a) Agriculture: Agrarian growth and performance in different phases of policyregimes i.e. pre green revolution and the two phases of green revolution;Factors influencing productivity and growth; the role of technology andinstitutions; price policy, the public distribution system and food security.

b) Industry and Services: Phases of Industrialisation – the rate and pattern ofindustrial growth across alternative policy regimes; Public sector – its role,performance and reforms; The small scale sector; Role of Foreign capital.

c) The Financial Sector: Structure, Performance and Reforms.

d) Foreign Trade and balance of Payments: Structural Changes and Performanceof India’s Foreign Trade and Balance of Payments; Trade Policy Debate;Export policies and performance; Macro Economic Stabilisation andStructural Adjustment; India and the WTO.

**References-**

1. Todaro, Michael P. and Stephen C. Smith, Economic Development, eighth edition.

2. Bettleheim, Charles India Independent, Chapters 1, 2 and 3

3. Bhagwati, J. and Desai, P. (1970) India: Planning for industrialization, OUP, Ch 2.

4. Patnaik, Prabhat. “Some Indian Debates on Planning” in T. J. Byres (ed.), The Indian

Economy: Major Debates since Independence, OUP. 1998.

**5.** Dandekar, V. M. “Forty Years After Independence” in BimalJalan (ed.), The Indian

Economy: Problems and Prospects, Viking, New Delhi, 1992**.**

Economic development and policy in India

CO1: To gain an understanding of core economic principles and how they apply to a wide range of real-world issues.

CO2:To master the theoretical and applied tools necessary to critique and create economic research.

CO 3:To learn how to articulate pragmatic, principles-based policies to enhance economic well-being and promote social justice.

CO 4:To become familiar with salient developments in the world economy, in both present-day and historical contexts.

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| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  M |  |  |  |  | L |  |
| CO2 |  M | L |  | L | M |  | L |
| CO3 |   | L | L | L |  | L |  |
| CO4 |   | M | M | H | L |  | L |

**B.Com VI SEMESTER**

**COST AUDIT**

 **SUBJECT CODE: BCM 108A**

 **CREDITS: 4L**

**Objectives:-**

* To provide knowledge about the principles & methods of Cost Audit & Management Audit.
* To make aware about the audit procedure of various public sector companies.

**Unit 1**

Cost Audit : Nature , Objectives & Scope, cost audit leading to other services, Cost Audit and Financial Audit.

**Unit 2**

Cost Auditor : Qualification, Appointments & engagement, Rights, Duties and responsibilities – Professional and legal – under companies Act 1956, relationship between statutory financial auditor, cost auditor and internal auditor. Cost Audit Report.

**Unit 3**

Concept of management audit, nature & Purpose, management audit Programme, specific areas audit involving internal control, purchasing operations, manufacturing operations, selling & distribution of policies, personal policies.

**Unit 4**

Appraisal of management decisions.Special Audit, problems of banks, performance / efficiency audit of companies.

**Unit 5**

Audit of Public sector companies by Audit Boards Comprising a spectrum of professional discipline.Requirement of Audit under sec. 227 (4A) of companies Act 1956. The cost Audit Reports : contents of reports as per cost Audit records Rules u/s 233 (b) of companies Act 1956, review of cost audit reports by Government.

**References-**

Choudhary D.; Management Audit & Cost Audit, New Central Book Agency, Calcutta.

Ramanathan; Cost & Management Audit, Tata McGraw Hill, New Delhi.Kolkata.

Tikhe J.G.; Cost Audit & Management Audit, Banglore.

Cona W.L. ; Management Audit, Prentic Hall.

Rose T.G.; Management Audit, Gel & Co. London.

**Course Outcomes:**

CO1: Examining the records to ensure that they adhere to the cost accounting principles, plans, procedures and objectives.

CO2: Determination accurate cost of jobs, materials, finished products, comparing present cost with previous experience.

CO3: Making of accurate periodical financial statements for information and guidance of management.

CO4:  Help in determining prices of finished products by furnishing all relevant data.

CO5: Determination and evaluation of production processes and find out what are profitable and what not profitable items are and determine their extent.

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| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  H |  |  |  |  |  |  |
| CO2 |   | M |  |  | M | L | L |
| CO3 |   | L | H |  |  |  |  |
| CO4 |  L |  |  | M |  |  | L |
| CO5 | L |  |  |  | M |  |  |

 **B.Com VI SEMESTER**

 **Business Ethics**

 **SUBJECT CODE: BCM 004A**

 **CREDITS: 4L+1T [5]**

**Learning Objective**

To make moral distinction and avoid common fallacies that people often fall into when making decisions.

**UNIT I:** Business ethics; Definition & nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethic.

**UNIT II:** Social Responsibility of Business; Big Business and society Business and ecological / environmental issues in the Indian context.

**UNIT III:** Ethics and organisations, Ethics in human resource management and organisational culture; Ethics in marketing, Ethics in finance.

**UNIT IV:** Broader ethical issues in society-- corruption, ecological concerns, discrimination on the basis of gender, caste or race; ethics and information technology, impact of Govt. policies and laws on ethics, resolving ethical dilemmas.

**UNIT V:** Management of Ethics - Ethics analysis; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers; Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost of ethics in Corporate ethics evaluation.

**Recommended Texts**

* Sekhar, R.C., *Ethical Choices in Business,* Response Books, New Delhi, 1997.
* S.K.Chakraborty, *Managerial Transformation by Values,* Sage Publications, New Delhi, 1993.
* Ananta K. Giri, *Values, Ethics and Business: Challenges for Education and Management,* Rawat Publication, Jaipur.

Course Outcomes: CO1: To enhance the capacity to “think, act and lead” ethically.

CO2: Understand the ethical responsibility at corporate level.

CO3: To study various ethical issues prevailing worldwide.

CO4: Identify the corporate social responsibility of business.

CO5: To develop an ethical perspective in the student

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| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  M |  |  |  |  | L |  |
| CO2 |   | L |  | L |  |  |  |
| CO3 |   | L |  |  |  |  | M |
| CO4 |   |  |  | M |  |  |  |
| CO5 |  |  |  |  | L |  | M |

**B.COM VI SEMESTER**

**BUSINESS COMMUNICATION**

**Subject Code : BBA005A**

**Credit : 3L+1T(4)**

 The objective of this course is to develop communication competence in prospective engineers so that they are able to communicate information as well as their thoughts and ideas with clarity and precision. This course will also equip them with the basic skills required for a variety of practical applications of communication such as applying for a job, writing reports and proposals, facing an interview and participating in a group discussion. Further, it will make them aware of the new developments in technical communication that have become part of business organizations today.

**Module 1:** Business communication covering Role of communication in information age; concept and meaning of communication; skills necessary for technical communication; Communications in a technical organization; Barriers to the process of communication. (6 Lectures)

**Module 2:**  Style  and  organization  in  technical  communication covering,   Listening, speaking, reading and writing as skills; Objectivity, clarity, precision as defining features of technical communication; Various types of business writing: Letters, reports, notes, memos; Language and format of various types of business letters; Language and style of reports; Report writing strategies; Analysis of a sample report; (8 Lectures)

**Module 3:** Communication and personality development covering, Psychological aspects of communication, cognition as a part of communication; Emotional Intelligence; Politeness and Etiquette in communication; Cultural factors that influence communication; Mannerisms to be avoided in communication; Language and persuasion; Language and conflict resolution; (7 Lectures)

**Module 4:** Applications of Listening and comprehension skills; Reading Skills; Sound Structure of English and intonation patterns; (5 lectures)

**Module 5A:** Oral Presentation and professional speaking covering, Basics of English pronunciation; Elements of effective presentation; Body Language and use of voice during presentation; Connecting with the audience during presentation; Projecting a positive image while speaking; Planning and preparing a model presentation; Organizing the presentation to suit the audience and context; Basics of public speaking; Preparing for a speech; (3 Lectures)

**Module 5B:** Career Oriental Communication covering, Resume and bio-data: Design & style; Applying for a job: Language and format of job application. Job Interviews: purpose and process; How to prepare for interviews; Language and style to be used in interview; Types of interview questions and how to answer them; Group Discussion: structure and dynamics; Techniques of effective participation in group discussion; Preparing for group discussion; (5 Lectures)

**Module 5C:** Advanced Techniques in Technical Communication covering, Interview through telephone/video-conferencing; Power-point presentation: structure and format; Using e-mail for business communication; Standard e-mail practices; Language in e-mail; Using internet for collecting information; Referencing while using internet materials for project reports; Writing for the media; (2 Lectures)

**Text/Reference books:**

1.         Fred Luthans, Organizational Behaviour, McGraw Hill

2.         Lesikar and petit, Report writing for Business

3.         M. Ashraf Rizvi, Effective Technical Communication, McGraw Hill

4.         Wallace and masters, Personal Development for Life and Work, Thomson Learning

5.         Hartman Lemay, Presentation Success, Thomson Learning

6.         Malcolm Goodale, Professional Presentations

7.         Farhathullah, T. M. Communication skills for Technical Students

8.         Michael Muckian, John Woods, The Business letters Handbook

9.         Herta A. Murphy, Effective Business Communication

10.       MLA Handbook for Writers of Research Papers

Course Outcomes:

CO1: Knowing the principles of communication.

 CO 2: Understanding how to speak well through speech mechanism & phonetics,

 CO3: Understanding a composition while reading or writing an essay.

 CO4: Knowing business letter writing, structure & format.

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 |  L | M | L |  | L |  | L |
| CO2 |  L | H | L |  | L |  | L |
| CO3 |  M | H | M |  |  |  | L |
| CO4 |  L | H | M |  |  |  |  |

**B.COM VI SEMESTER (2018-21 BATCH)**

**Professional Skills VI**

**Credit: 3**

**UNIT 1.Maths**

1. Time, Work And Distance: Relative Speed , Velocity, Average Speed, Rate Of Working, Problem On Trains, No. Of Workers Etc.
2. Set Theory: Ways To Represent A Set, Different Kinds Of Sets, Venn Diagram, Union, Intersections, Grid Diagram
3. Probability: More Than One Event “And” Vs “Or”P(A) + P(Not A) =1,
4. Permutation And Combination.
5. Algebra: Pemdas; Linear Equations; Exponents; Roots; Quadratic equations; inequalities.

**UNIT 2**. **English.**

1. Sentence Correction: Sentence Structure, Modifiers, Parallelism,

2. Critical reasoning: Argument Construction, Argument Evaluation, Formulating and Evaluating A Plan Of Action.

 3. Reading Comprehension: Applying Information to A Context Outside The Passage Itself, M A in Idea, Supporting Idea And Conclusion. Inferences and assumption, Questions.

**Unit 3. General awareness**

General knowledge about current affairs in different areas like Politics, Sports, Scientific developments,

**Unit 4. Ethical and Other Social issues:**

 Dowry, Poverty, Moral and ethics, Alcoholism, Child labor, Corruption

**Unit 5.Case Study**

Case studies and Group discussion on various

Situations like those at work place and organizations.

**COURSE OUTCOMES:**

**CO1: To** know about mathematical aptitude topics like probability, algebra, Average etc.

**CO 2:** To be acquainted with English aptitude like antonyms, synonyms, sentence correction

**CO 3:** To know about general awareness.

**CO 4:** To understand the current issues across the world.

**Mapping Course Outcomes Leading To The Achievement Of Program Outcomes And Program Specific Outcomes:**

|  |  |
| --- | --- |
| ***Course Outcome*** | Program Outcome |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | L | H |  |  |  |  |  |
| CO2 |  | M |  | M |  |  | M |
| CO3 | H |  |  |  | M | L |  |
| CO4 |  | M |  |  | L |  | L |

H = Highly Related; M = Medium L = Low