

# **MATS UNIVERSITY**

## **MATS SCHOOL OF BUSINESS STUDIES**



### **B.COM (Honors.) CBCS ( Choice Based Credit System)**

**(Three year Full Time Degree Course)**

**Semester Based Course (2017-18)**

**Rules, Regulations and Course Contents**

B.Com. (Honors.) Syllabus as per CBCS PATTERN to be effective from Academic Year 2015-16 and onwards.

## **INTRODUCTION TO THE COURSE:**

Commerce education is one of the evergreen branches of university education. MATS University, Department of Commerce introduce B Com (Honors) programme to its basket of contemporary and progressive programmes from June 2014. This program caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business, Commerce and Industries.

The course has been designed keeping in mind the demands of the contemporary world. This is to give students a wider knowledge-base, which will help them in higher studies as well as in the industry sector.

### **Objectives:**

The B Com (Honors) Programme is intended to provide advanced knowledge in Commerce specializations as against the functional specializations offered in B Com (Plain) programme. It aims to equip students with the knowledge and competence in the field of business and commerce to pursue a professional career and/or furthering higher education in the specified areas of specialization.

In order to offer more options of subjects and topics in commerce, which are not covered in the plain B.Com degree course new papers have been introduced to provide specialization in the field of Accounting and Finance, Banking and Insurance and Marketing.

The Course Matrix has been framed with due attention to the need of industry, present scenario, and new development in the field of economics, finance, banking, insurance, wealth management and other related fields.

A plethora of contemporary career options are open to B.Com (Honours) students as they get a strong foundation and deep knowledge at graduate level

### **Programme Details:**

The B Com (Honors) course of MATS University is a three year degree programme divided into six semesters. The programme is career oriented in its design, course structure and teaching - learning process as compared to the B Com (Plain). Specialization starts from third semester with one specialization paper to be opted by the candidate out of three Specialization Groups- Finance & Accounting, Banking & Insurance, and Marketing.

The fifth and the sixth semesters shall have four compulsory papers and two optional papers. The programme includes project and viva in the sixth semester, which is a vital part of MATS B.Com. The curriculum is developed duly considering the desired level of knowledge exposure in the context of ever changing environment in global business.

### **Programme Highlights:**

- *Contemporary curriculum that bridges the gap between theory and practice.*
- *Project & Viva*
- *Regular current affairs session*
- *Guest Lectures by Industry experts, Academicians on the related topics.*
- *Industrial Visits*
- *Association Programmes on a regular basis.*
- *Barnstorming Sessions*
- *Media Visits*
- *Summer Training*

# B.COM (HONORS) PROGRAMME

## Scope and Content

1. The Regulation and policies documented here are applicable for B.Com (Honors) Programme offered by MATS University.
2. The Regulations and Policies given here are in addition to the Rules and Regulation notified at the time of admission.
3. The University authority may modify, add, delete, expand or substantiate any part of the Regulations and Policies as per the need and instructions from the relevant body.

## Course Matrix

The three year B.Com(Honors)Programme is designed in **Semester pattern**.

There are six semesters with the following courses:

- a. Core Course
- b. Project and Viva-Voce
- c. Specialization Course
- d. Value additions

**a. Core Course:**

Core Course comprise of subjects that form an integral part of the programme. These subjects provide a strong ground in basic disciplines of study. These are the general and compulsory subjects for all students of B.Com (Honors). They are meant for giving an in-depth knowledge in related fields. The total credit hours for Core Course are 60 and total marks are 100 out of which 30 marks are for the internal assessment.

**b. Project Work and Viva-voce:**

Practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful graduate. At the end of fourth semester the students should undergo a **Summer Project** that will give an exposure to the practical aspects of different subjects. In fifth semester there is a **Project Work and Viva Voce** which will help the students to improve their presentation and communication skills with proper understanding of the particular topic in which the research is conducted.

Project Work and viva-voce is based on the competency and interest level of the student. It is included as a core course. Project Work will carry a total of 100 marks. Of this, 50 marks are for field work and study and 50 marks will be awarded towards the viva-voce examination. Successful completion of Project work is essential for all students.

### c. Specialization Course

Critical subjects and issues related to the Specialization Groups not covered by the Core Course are delivered under Specialization Course. Students get deep insight into various specialized disciplines, which are important but not common. The total credit hour for Specialization Courses is 60 and total marks are 100 out of which 30 marks are for the internal assessment.

### d. Value additions

The modern world is a world of competition, enhancement of talent is vital at graduate level. Apart from essential syllabus, students get necessary practice and knowledge in different fields to make them fit to face the challenges with

- Self Management
- Communication Skills
- Stress management
- Summer Projects
- Industrial Tours
- Career Orientation, G.D
- Career Development and Interview Skills.
- National and International Tours
- Commerce Feasts
- Mad Ads, Business Plans, Mock Stock and many more.

#### EXTRA VALUE ADDITIONS

- Yoga and meditation
- Current Events
- Concept Review
- Mentoring
- Out Bound Activities.

### Assessment and Examination:

Credits: Total credit hours for the entire programme are 252, which will be awarded for all the courses in the following manner:

Course base credits : 216 credit hours, ie 6 credit hours for all courses.

Other credits : 36 credit hours consist of Outreach activities, Library and other academic activities including internship.

In each semester there are six Core Courses. All courses are compulsory other than optional courses which starts from Semester three. The student as to chose any one Group of Specialization out of three.

### Admission criteria and eligibility:

The minimum qualification required to be eligible for admission is Higher Secondary or intermediate (10+2) or any equivalent qualification from a recognized Board or University.

## The method of selection:

- a. Written Test
- b. Group Discussion
- c. Personal Interview

**Assessment:** Assessment of student's performance will be based on:

**1. Continuous Internal Assessment (CIA):** This will be based on Class Tests, Assignments, Attendance, Discipline, General Behavior, and participation in academic and non-academic activities.

**2. External Assessment (EA):**

For Core Course : 30 marks Internal & 70 marks External

For Project Work : 50 Marks for Field Work and Project & 50 Marks for Viva-Voce.

## CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM. (Hons)

Internal Assessment shall be as per existing norms  
Marks shall be as follows:

- Mid Semester Examination - 10
- Class Tests - 10
- Attendance - 05
- Assignment - 05

There shall be two assignments per semester.

### Workload and Tutorials.

Lecture per paper/ per week 6

Tutorials (weekly) per paper/ group 1

Practical per paper/ week As in structure above

Tutorial Group Size As per existing norms

Practical Group Size As per existing norms

Section Size As per existing norms

Credit 5 +1

## Examinations:

**A. Mid-term Examination:** In each semester there will be a Mid-semester Examination which is compulsory for all the students. Out of 30 internal marks, 70% weightage is given for Mid-semester Examination.

**B. Term End Examination:**

A Board of Examiners constituted as per the provisions in the statutes of MATS University will conduct term-end examinations.

Maximum marks for Core Courses will be 70.

### Eligibility for Term-End examination.

Candidates fulfilling the eligibility criteria as per the ordinance and scored minimum attendance of 75% in each subject will be allowed to appear for Term End Examination.

### Eligibility to Pass:

1. A student is declared to have passed in Core courses if he/she secures at least 40% marks in the Term-End examination and an aggregate of 45% including **Continuous Internal Assessment**.

2. Promotion of the student is not automatic and is also based on other regulations included in this document.

### **Classification of Successful Candidates:**

On completion of Programme, successful candidates will be classified as follows:-

**Distinction** : 75% and above in all subjects and completion of all semesters.

**First class** : 60% and above in all subjects and completion of all semesters.

**Second Class**: 50% and above in all subjects and completion of all semesters.

### **Ranks:**

Only candidates who have passed each of the semester examination at the first appearance shall be eligible for award of Ranks. The first ten ranks shall be notified.

### **Award of Qualification:**

Students will be awarded Graduate Degree upon fulfillment of the following criteria:-

a. The student must have passed in all six semesters with a minimum of 40% in each paper and 45% aggregate.

b. The student must have secured a minimum of 40% marks in Project Work and Viva-Voce.

c. The student must have complied with all other assessment guidelines and criteria notified during the conduct of the programme.

### **Note:**

1. When a student appears for the failed papers, the internal assessment marks originally secured by him/her will be carried forward.

2. The student must complete B.Com degree as per the provisions of the Statute.

### **Academic Integrity and Ethics:**

1. A student who has committed an act of academic dishonesty will be deemed to have failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.

2. Where there has been violation of basic ethos and principles of academic integrity and ethics, the Director/Board of Examiners/HOD may use their discretion in terms of disciplinary action.

3. Academic dishonesty includes, but is not necessarily limited, to the following:-

a. Cheating or knowingly assisting another student in committing an act of cheating.

b. Unauthorized possession of examination materials, destruction or hiding of relevant materials.

c. Act of plagiarism.

d. Unauthorized changing of marks or marking on examination records.

### **Attendance:**

1. Students are required to attend and participate in all scheduled class sessions, Guest lectures, workshops, outbound learning programs and club/ forum activities of both academic and non-academic nature.

2. A student is eligible for end-term examination, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.

3. Students may be dropped from the programs due to excessive and non-intimated absence.

4. Students must notify the HOD in writing, the reasons for absence, if any, from class sessions, activities and assessment components.

5. On notification of absences (including anticipated absences) the Director/ HOD would determine whether the absences could be rectified or whether it is possible to satisfactorily complete the subject with the number of identified absences.

## **DURATION**

The duration of the course shall be three years. (a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters, and the third academic year as the fifth and sixth semesters (b) The odd semesters shall consist of the period from July to December of each year and the even semesters from January to May of each year. There shall be not less than 90 working days for each semester.

## **GENERAL GUIDELINES:**

1. The students are expected to spend a considerable amount of time in research, reading and practice.
2. All students are expected to develop and maintain a positive professional attitude and approach throughout the programme and in conduct of all other activities.
3. Attendance alone is not sufficient. Students are expected to participate, to help the class learn and understand the topics under consideration.
4. Food and drinks are not permitted in the class room/ conference hall/library.
5. All students are expected to dress as per stipulated dress code.

### **Programme outcomes:-**

#### **Communication, adaptive and interactional skills**

Graduates will be able to communicate effectively to a range of audiences, and be capable of independent and collaborative enquiry and working effectively with others within broad parameters. Students should be able to:

- Communicate their research ideas in a variety of formats to diverse audiences.
- Demonstrate personal autonomy and accountability in the acquisition or application of knowledge or skills.
- Demonstrate the ability to apply, the principles of teamwork and collaboration.

#### **Global outlook**

- Graduates will have an awareness of international issues within their field of study. Students should be able to:
- Demonstrate an understanding of international perspectives relevant to the discipline or professional field.

## **B.COM (Honors)**

**COURSE MATRIX**

**SEMESTER-I**

<b>Subject Code</b>	<b>Subject</b>	<b>Course Type</b>	<b>Credit (1Cr=1 hr)</b>	<b>Uni. Exam Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
BCMH101	Fundamentals Of Accounting	Core Course	6	70	30	100
BCMH102	Business Mathematics	Core Course	6	70	30	100
BCMH103	Business Law	Core Course	6	70	30	100
BCMH104	Functional English	Core Course	2	70	30	100
BCMH105 BCMH106	a. Insurance and Risk Management b. Human Resource Management	GE (Any One)	4	70	30	100
<b>SemesterTotal</b>			<b>24</b>	<b>350</b>	<b>150</b>	<b>500</b>

**SEMESTER-II**

<b>Subject Code</b>	<b>Subject</b>	<b>Course Type</b>	<b>Credit (1Cr=1 hr)</b>	<b>Uni. Exam Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
BCMH201	Financial Accounting	Core Course	6	70	30	100
BCMH202	Business Statistics	Core Course	6	70	30	100
BCMH203	Business Economics	Core Course	6	70	30	100
BCMH204	Environmental Studies	Core Course	2	70	30	100
BCMH205 BCMH206	a. Business Environment b. Principles of Marketing	GE (Any One)	4	70	30	100
<b>SemesterTotal</b>			<b>24</b>	<b>350</b>	<b>150</b>	<b>500</b>

**SEMESTER-III**



Subject Code	Subject	Course Type	Credit (1Cr=1 hr)	Uni. Exam Marks	Internal Marks	Total Marks
BCMh301	Corporate Accounting	Core Course	6	70	30	100
BCMh302	Cost Accounting	Core Course	6	70	30	100
BCMh303	Company Law and Secretarial Practice	Core Course	6	70	30	100
BCMh304 BCMh305	a. Project Management b. Principles of Banking	GE (Any One)	4	70	30	100
BCMh306 BCMh307	a. Computer Application in Business b. Human Rights	SEC (Any One)	4	70	30	100
<b>Semester Total</b>			<b>26</b>	<b>350</b>	<b>150</b>	<b>500</b>

#### SEMESTER-IV

Subject Code	Subject	Course Type	Credit (1Cr=1 hr)	Uni. Exam Marks	Internal Marks	Total Marks
BCMh401	Advanced Cost Accounting	Core Course	6	70	30	100
BCMh402	Research Methodology	Core Course	6	70	30	100
BCMh403	Principles and Practice of Auditing	Core Course	6	70	30	100
BCMh404 BCMh405	a. Fundamentals of Insurance b. Retail Management	GE (Any One)	4	70	30	100
BCMh4067	a. E-Commerce b. Office Management	SEC (Any One)	4	70	30	100
<b>TOTAL</b>			<b>24</b>	<b>350</b>	<b>150</b>	<b>500</b>

\* Any one group to be opted by the candidate as per their choice.

\* Change of Groups after Semester-III is not allowed.

#### SEMESTER-V

Subject Code	Subject	Type of Course	Credit (1Cr=1 hr)	Uni. Exam Marks	Internal Marks	Total Marks
BCM501	Advanced Financial Accounting	Core Course	6	70	30	100
BCM502	Principles of Income Tax	Core Course	6	70	30	100
BCM503	Project Work and Viva Voce	Core Course	6	70	30	100
<i>BCM504</i> <i>BCM505</i> <i>BCM506</i>	<b>Group A (Finance):</b> 1. Industrial Law 2. Financial Market and Operations 3. Financial Statement Analysis	DSE (Any one Group)	12	210	90	100
<i>BCM507</i> <i>BCM508</i> <i>BCM509</i>	<b>Group B (Banking and Insurance):</b> 1. Indian Banking System 2. Banking and Insurance Accounting 3. Risk Management		12	210	90	100
<b>TOTAL</b>			<b>30</b>	<b>420</b>	<b>180</b>	<b>600</b>

\* Any one group to be opted by the candidate as per their choice.

\* Change of Groups after Semester-V is not allowed

**SEMESTER-VI**

<b>Subject Code</b>	<b>Subject</b>	<b>Course Type</b>	<b>Credit (1Cr=1 hr)</b>	<b>Uni. Exam Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
BCMh601	Accounting For Managerial Decisions		6	70	30	100
BCMh602	Indirect Taxes		6	70	30	100
BCMh603	Practices of Income Tax		6	70	30	100
BCMh604 BCMh605 BCMh606 BCMh607 BCMh608 BCMh609	<b>Group A (Finance):</b> 1.Financial Management 2,Security Analysis and Portfolio Management 3.Cost and Management Audit <b>Group B(Banking and Insurance):</b> 1.Commercial Bank Management 2.E-Banking 3.Legislative Insurance Framework	DSE (Any One Group)	12	210	90	300
<b>Semester Total</b>			<b>30</b>	<b>420</b>	<b>180</b>	<b>600</b>
<b>TOTAL</b>			<b>160</b>	<b>2240</b>	<b>960</b>	<b>3200</b>

\* Any one group to be opted by the candidate as per their choice.

\* Change of Groups after Semester-V is not allowed

# Detailed Syllabus : B.COM (HONORS)

## Semester-I

B.Com(Hons.)	FUNDAMENTALS OF ACCOUNTING	BCM101
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### Course Objectives:-

- To lay a theoretical and practical foundation of accounting system for a clear exposition of the concepts, procedures and techniques which is a must for students planning a career in accounting or related field.
- The course is aimed at equipping the students with the updated knowledge to meet the growing and dynamic needs of business and industry.

### COURSE CONTENTS

#### Module: I

**Meaning and Scope of Accounting:** Need for accounting, meaning, definition and functions, Book-Keeping and Accounting, Accounting Vs. Book-keeping -Branches of Accounting, Users of accounting, limitations of accounting, Parties interested in accounting information. **(6 Hours)**

**Accounting principles and Accounting Equation:** Accounting principles, Postulates, Doctrines, Axioms, Accounting Standards- introduction, Assumptions, Conventions and Concepts Double Entry System: Advantages and disadvantages, Debit and Credit, classification of Accounts. Accounting Equation with practical problems. Preparation of Journal. **(6 Hours)**

#### Module-II

**Preparation of Ledger and Subsidiary Books:** Ledger, Cash Book: single column, double column, three columns, petty cash book analytical petty cash book, Purchase Book, Purchase Returns Book, Sales Book, Sales Returns, Book, Bills Receivable Book, Bills Payable Books & Journal Proper. Trial balance: Object, Preparation, different methods; Closing Entries. **(12Hours)**

#### Module-III

**Bills of exchange:-** Bills of Exchange and Promissory Note. **(4 Hours)**

**Bank Reconciliation Statement:** Meaning and Objectives, Causes of differences Preparation of Bank Reconciliation Statement **(4 Hours)**

**Rectification of Errors:** Classification of Errors, Location of errors, Suspense Account, Rectification Entries. **(4 Hours)**

#### Module-IV

**Final Accounts:** Accounting concept of income, Revenue and Capital, Deferred Revenue Expenditure, preparation of Trading and P&L A/c., Balance Sheet, Manufacturing Account. **(12 Hours)**

#### Module- V

**Depreciation:** Nature, cause, basic factors, Objectives of Providing Depreciation, methods of depreciation, Fixed installment Method, DBM, Change in Method of Depreciation, Annuity, Depreciation Fund method, Insurance Policy method. **(12 Hours)**

### Course Outcomes:-

- Recognize and understand ethical issues related to the accounting profession.
- Prepare financial statements in accordance with Generally Accepted Accounting Principles.
- Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.

### Text books:

1. Financial Accounting : S.N. Maheswary and S.K. Maheswary
2. Double Entry Book Keeping : C. Mohan Juneja, R. Chawla
3. Financial Accounting : S.M Shukla
4. Financial Accounting : R. L Gupta

**Reference materials:**

Fundamentals of Accounts : V.J. Seantis  
 Advanced Accounts P &S : Basu and Das.  
 Financial Accounting : S.M.Shukla  
 Journals and periodicals : Institute of Chartered Accountants of India

**Semester-I**

<b>B.Com (Hons.)</b>	<b>BUSINESS MATHEMATICS</b>	<b>BCM102</b>
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**Course Objectives:**

- To acquaint students with basic algebraic functions and equation's usage in business analysis and decision making.
- To make students capable of using calculus and differential equations for decision making problems.
- To Equip commerce graduates with basic mathematical skills and techniques to enable the students to improve their level of understanding in many areas of various commerce subjects.

**COURSE CONTENTS****Module-I**

**Averages, Ratio & Proportion, Percentage and Discount (12 Hours)**

**Module II**

**Matrices and determinants:** Determinants, Calculation of value of determinants up to third order; Properties of Determinants. Definition of a matrix, Types of matrices, Addition and subtraction of Matrices, Scalar multiplication, Matrix multiplication. Adjoint of a matrix. Finding inverse through adjoint of matrix. Solution of a system of linear equations having unique solution and involving not more than three variable.

**(12 Hours)**

**Module -III**

**Simple Interest and Compound Interest:** Concepts of present values and amount of annuity, Profit & Loss.

**(12 Hours)**

**Module -IV**

**Linear Programming :** Formulation of LPP : Graphical Method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

**Transportation Problem:** Concept and Practical problems **(12 Hours)**

**Module- V :Theory of Indices and Logarithms.**

**(12 Hours)**

**Course Outcomes:-**

- To provide college students with reinforcement of mathematical computations.
- Challenge the student to understand how to process and interpret information to arrive at logical conclusions to common business math applications.
- Develop proficiency in the application to solve business math problems.
- Understand the important role math plays in all facets of the business world.

**Text Books:**

Business Mathematics :D.C. Sancheti, V.K. Kapoor  
 Mathematics and Statistics :Suranjan Saha  
 Quantitative Methods :D.R. Agrawal  
 Business mathematics : S.M Shukla

## References :

Business Mathematics :D.R. Agrawal  
C.A. foundation course Mathematics :P.N.Arora and S.Arora  
Practical Business Mathematics :Suranjan Saha

### Semester-I

<b>B.Com(Hons)</b>	<b>BUSINESS LAW</b>	<b>BCMH103</b>
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#### Course objectives:

- To provide detailed analysis for evaluating and understanding the rules framed by the government.
- It will also help the students to develop the skills in abiding the laws of the land and to fiddle with the business as per legal requirements.
- To study about the legalities referring to various contracts under differentiated acts and its implications.
- To know about the legal environment of business.

#### COURSE CONTENT

##### Module - I

**Law of Contract 1872:** Nature of Contract, Classification of Contracts, Essentials of a Valid Contract, Offer & Acceptance; Capacity of Parties, Free Consent. **(14 Hours)**

##### Module- II

**Essentials of a Valid Contract:** Consideration; Legality of Object, Agreements declared Void; Performance of Contract, Discharge of Contract; Remedies for Breach of Contract. **(12 Hours)**

##### Module- III

**Special Contracts:** Indemnity; Guarantee, Bailment and Pledge: Agency, Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantee - Provisions relating to various types of Guarantee, Surety and Co-surety - Rights and Liabilities - Discharge of surety from his liability.

**Agency:** Agent and Principal - Creation of Agency - Ratification of Agency - Classification of Agents - Relationship between Principal, Agent and Sub-agent - Agent's authority - Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal - Termination of Agency. **(14 Hours)**

##### Module-IV

**Sale of Goods Act 1930:** Formation of Contracts of Sale; Goods and their Classification, Price; Provisions relating to conditions and Warranties; Provisions relating to transfer of property or ownership; Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Remedial measures; Sale by non-owners **(10 Hours)**

##### Module- V

**Negotiable Instruments Act, 1881:** definition; features, Negotiation; Promissory Note; Bills of Exchange and Cheque, Parties to negotiable instruments; Holder and Holder in Due Course ; Crossings of Cheque and its types, Dishonor and Discharge of Negotiable Instruments. **(10 Hours)**

#### Course Outcomes:-

The Student will display a comprehensive understanding of: the origins and structure of the American legal system; the requirements and structure of an enforceable contract; available defenses to the enforcement of a contract; discharge of contracts and remedies for breach of contract; third party rights in contracts; the differences between common law contracts and contracts for the sale of goods; the impact of law upon international trade; personal property and bailments; title and risk of loss; the elements of crimes; and, the impact and structure of administrative agencies.

**Text Books:**

1. Business Laws - Balchandani
2. Business Laws - S.D.Geet and M.S.Patil
3. Business Laws - Gulshan Kapoor
4. Business and Commercial Laws - Sen and Mitra
5. An Introduction to Mercantile Laws - N.D.Kapoor
6. Business Laws - N.M.Wechlekar
7. Business Laws - M.D.Mulla
8. Business Regulatory Framework by O.P.Gupta

**Reference Materials:**

Bare Text of the relevant Act  
Judgment and case laws as decided by court.

*Ability Enhancement Compulsory Course**Semester-I*

<b>B.Com (Hons.)</b>	<b>FUNCTIONAL ENGLISH</b>	<b>BCM104</b>
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**Course Objectives:**

1. To refresh the previous knowledge of students in the area of grammar. Revise what they already know so that all students come on the same level; and to enhance their skills further.
2. To increase their expertise in the language, which in turn would help them in being better communicators, understand and express themselves better and clearer.
3. To enable students to apply basic principles of grammar both in oral and written communication.
4. To cultivate reading habit through off line study of English literature

**COURSE CONTENTS****Module I Literature**

**The Open Window (Lesson)** - H.H. Munro, **All the World's a Stage (Poem)** - W. Shakespeare **Kabuliwala (Lesson)** Rabindranath Tagore, **The Portrait of Lady (Lesson)** Khushwant Singh, **Love Across the Salt Desert (Lesson)** K.N.Daruwalla. (12 Hours)

**Module- II Grammar**

Introductory Grammar, Articles, Determiners, Introduction to communication skills Prepositions; Active and passive voice and Modals; Listening skills: Introduction, Homophones. Tenses; Pronoun, Adjective, Adverb. (12 Hours)

**Module - III Writing and Vocabulary**

Writing Skills- Basic Rules, Letter writing-Applications, Paragraph writing; Précis writing; Idioms and phrases; Antonyms, Synonyms, Vocabulary. (12 Hours)

**Module - IV Business Communication**

Writing Skill: Official Correspondence, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, Letter to Vendor-quotation, Query for details of any item, Reminder letter, Newspaper Reports and Advertisement, C.V. Writing. (12 Hours)

**Module V Communication Skills and Personality Grooming**

Conversation Practice, Debates, Mock Interview, Group Discussions and Seminar Presentations. (12 Hours)

**Course Outcomes:-**

At the successful completion of this course, students will be able to: • Demonstrate an ability to write reports. • Demonstrate an ability to be able to present presentations. • Demonstrate understanding of study skills and preparation techniques for the TOEIC test. • Demonstrate an understanding of New Zealand culture and history

**REFERENCE BOOKS:**

1. Advanced English Grammar - Martin Hewings
2. English Grammar & Composition by- Wren & Martin
3. A Practical English Grammar by- A.J. Thompson & A. V. Martinet
4. Intermediate grammar usage & Composition by- M. L. Tickoo, A. E. Subramaniam, & P. R. Subramaniam.

General Elective: Only one Semester-I

<b>B.Com (Hons.)</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>BCM105</b>
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**Course Objectives:**

- The course is framed to create an appreciation of the importance of the insurance in managing various types of risks.
- It provides a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk.

**Course contents:**

**Module-1**

**Risk:**Concept of risk, risk and uncertainty, risk tolerance. Sources of risk, types of risk.Difference between systematic & un-systematic. Cost of risk.

(12 Hours)

**Module-2**

**Insurance:** introduction, elements/products. Propose and need of insurance. Working of insurance.Term, endowment and whole life insurance.Costs of insurance.

(12 Hours)

**Module-3**

**Reinsurance:** nature, types, growth of reinsurance in India. Insurance transfer, non-insurance transfer.

(12 Hours)

**Module-4**

**Risk management:** meaning, scope, principles and steps of Risk management. Relationship between risk and insurance.

(12 Hours)

**Module-5**

**Risk control:**risk avoidance, risk reduction- classifications, evaluation of risk reduction measures.

**Retention:** determination of retention level, captive insurer. Self insurance.

(12 Hours)

**Course Outcomes:-**

- Understand the various alternatives available for investment.
- Learn to measure risk and return.
- Find the relationship between risk and return.
- Value the equities and bonds.
- Gain knowledge of the various strategies followed by investment practitioners.

**Text Books :**



**References:**

1. Principles of Risk Management & Insurance - George E. Rejda.
2. Risk Management & Insurance- Scott Harington
3. Risk Management & Insurance- C. Arthur Willams.

General Elective: Only one

Semester-I

<b>B.Com (Hons.)</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>BCMH106</b>
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**Course Objectives:**

- To develop the ability to understand Human Resource Management in order to analyze the opportunities and take decisions.
- It aims at acquainting the students with the emerging issues in Human Resource Management.

To give a basic knowledge on HR Management and lay a foundation on the subject which are essential in different fields.

**COURSE CONTENT**

**Module- I**

Introduction to Human Resource Management: Concept, Nature and scope of HRM- Meaning, - Role HRM-Function, Objective, Scope, Personnel Management Vs HRM , Internal & External HRD in India, Human Resource Development - Meaning Factors effecting, Current and Future Challenges in HRM - Jobs and Careers in HRM  
(12 Hours)

**Module-II**

HRP Planning: Meaning and Definition of Human Resource Planning (HRP)-Steps in HRP - HRP Objectives, Benefits, Functions, Process, HRP Forecasting Techniques, Practices, Barriers to HRP. Job Analysis and Job design requirement, Selection Placement Training & Development, Compensation - Performance Appraisal, Job evaluation, Remuneration, Incentive Payments, Employed Benefits and Specious.(12 Hours)

**Module-III**

Employee Welfare - Welfare measure, Safety and Health, Promotion Transfer Grievances in India Industry. Industry Relation and Industrial Disputes in India their resolution, Role of Trade Union, Types of Trade Union in India, Conflict Management in Industry, Workers Participation in Management-Scope of WPM.(12 Hours)

**Module- IV**

Performance Appraisal - Definitions, standards, measure, methods (P.A. Techniques) Process of job evaluation, 360 Performance Appraisal, Compensation Management. Fringe Benefits, Incentives Objectives of Wage & Salary Administration Incentive Plans, Individual Incentives, Piece & Rate Incentives, Commissions & Bonuses.  
(12 Hours)

**Module -V**

Job Satisfaction & Quality of Work Life - Job Satisfaction - Meaning, factors governing impact of Job/Satisfaction. Over performance. QWL - Meaning, Approaches, Quality Circle, Team Building, Globalization and HRM Strategies for New Millennium - Impact of Globalization on Employment Employee Discipline, Employee Grievances.(12 Hours)

**Course Outcomes:-**

After studying this course, you should be able to:

- understand the historical growth of the idea of human rights
- demonstrate an awareness of the international context of human rights
- demonstrate an awareness of the position of human rights in the UK prior to 1998
- understand the importance of the Human Rights Act 1998
- analyse and evaluate concepts and ideas.

**Reference:**

- Human Resources Development - Rao, VermaKhandelwal
- Human Resources Development - Nadler &Lenonard
- Dwivedi RS - Human Relations and Organization Behavior
- Aswathappa K - Human Resource and Personnel Management

**Text Books:**

- Memoria CB - Personnel Management
- SubbaRao P - Human Resource Management and Industrial Relation

**Semester-II**

<b>B.Com (Hons.)</b>	<b>FINANCIAL ACCOUNTING</b>	<b>BCM201</b>
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**Course Objectives:**

- To give a practical based knowledge on Financial Accounting System followed by Partnership Firms and business houses dealing with special type of businesses.
- To make the students expert in dealing with the maintenance of accounts in different organizations.

**COURSE CONTENTS****Module-I**

**Accounting of non-trading Institutions:** Receipts and Payments Accounts, Income and Expenditure Account, Distinction between receipts and Income, Distinction between payments and expenditure, preparation of B/S. **(8 Hours)**

**Module-II**

**Partnership Accounts- Basic Principles:** Meaning of partnership, Partnership deed, Accounting Treatment in the absence of Partnership Deed- Adjustments after closing accounts, Profit and loss Adjustment Account, Fixed and Fluctuating Capitals, Goodwill, Different methods of calculating Goodwill. **(8 Hours)**

**Module-III**

**Partnership Accounts: Admission:-** Calculation of profit Sharing Ratios, sacrificing Ratio, New Ratio, Treatment of Goodwill in Different Cases, Revaluation of assets and liabilities, Accounting entries, Memorandum Revaluation Account. **(8 Hours)**

**Module-IV**

**Partnership Accounts- Retirement and Death:** Calculation of Gaining Ratio, Treatment of JLP and settlement of accounts. **(4 Hours)**

**Amalgamation:** Preparation of Books of Accounts on amalgamation of two or more firms. Sale to a Company- Complete accounting procedures. **(8 Hours)**

**Module-V**

**Dissolution of Partnership Firm:** Accounting Treatment, Settlement of Accounts, Realization Account, Dissolution due to insolvency of one or more or all partners. Garner Vs. Murray Rule. **(8 Hours)**

Gradual Realization and Piecemeal Distribution of Cash. Proportionate Capital Method and Maximum Loss Method. **(8 Hours)**

**Course Outcomes:-**

- Demonstrate competent, knowledgeable and resourceful application of industry standards.
- Communicate effectively.
- Access information, analyze source documents, and record accounting transactions using common practices.
- Identify and plan career path.

- Demonstrate organizational skills.
- Prepare financial statements and required reports.

**Text Books:**

1. Financial Accounting : S.S Khanuja and Karim
2. Financial Accounting : S.M Shukla
3. Advanced Accountancy : M.C. Shukla and T.S. Grewal
4. Advanced Accountancy : S.P. Jain and Narang
5. Financial Accounting (Vol.-I & II) : S.N. Maheswari

**Reference Materials:**

Advanced Accounting : S. Kr. Paul  
CA Journal

**Semester-II**

<b>B.Com (Hons.)</b>	<b>BUSINESS STATISTICS</b>	<b>BCM202</b>
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**Course Objectives:**

- To provide a basic knowledge of Statistical methods and techniques to the students
- To make the students to learn using statistical techniques at different situations
- To make the students aware of the importance as well as the limitations of these techniques in the real practical field.

**COURSE CONTENTS**

**Module I**

**Introduction to Statistics:** Meaning, definition, Functions, importance and limitations of statistics, distrust of statistics, Statistical survey: introduction, planning of statistical survey.

**Collection of data:** - Primary and Secondary data : methods of collecting primary data and sources of secondary data. Units of enquiry, Ways of collection of data, Processing of data, Frequency Distribution - Tabulation - Diagram and graphic presentation of data. **(12 Hours)**

**Module II**

**Measures of Central Tendency :** Definition, objectives and characteristics of measures of Central Tendency, Types of Averages: Arithmetic Mean; Median, Mode, Quartiles, Deciles, Percentiles. Meaning, definitions, objectives of dispersion-Range, Quartile Deviation - Mean Deviation Standard deviation - Coefficient of variation. **(12 Hours)**

**Module III**

**Meaning, Definition and use of correlation:** Types of correlation - Karl Pearson's correlation coefficient - Spearman's Rank correlation , Concurrent deviation method, Regression analysis: Comparison between Correlation and Regression Equations. **(12 Hours)**

**Module IV**

**Index Numbers :** Meaning, definition and importance of Index Numbers, Methods of Construction of Index Numbers, Price Index Numbers , Quantity Index Numbers , Test of Adequacy of Index Numbers - Factor Reversal Test, Time Reversal Test, , Cost of Living Index Numbers, Limitation of Index Numbers.

**Time series:** Introduction, Components of time series, Least Square Method, Moving Average method. **(12 Hours)**

**Module V**

**Probability:** Meaning and definition, Theories of probability - Addition , Multiplication and conditional laws of probability. **(12 Hours)**

**Course Outcomes:-**

Students should leave with a basic understanding of statistical procedures, techniques and applications as used in business that can be applied in virtually any business environment.

**Text Books:**

Statistical Methods

S.P. Gupta

Statistics: Theory methods and application

D.C. Sancheti, V.K. Kapoor

Fundamental of statistics

D.N. Elhance

**References :**

An Introduction To Statistical Method

C.B. Gupta, Vijay Gupta

Probability: Schaum's Outline

Seymour Lipschutz, Marc Lipson

Essential Statistics

Y. B.Rao

**Semester-II**

<b>B.Com (Hons.)</b>	<b>BUSINESS ECONOMICS</b>	<b>BCM203</b>
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**Course Objective:**

- To provide detailed analysis of microeconomic theory including introductory basic principles such as scarcity, choice, and maximization theory for the individual, the firm, and government entities. Discuss the language and methodology used in the discipline of microeconomics.
- Exercising the simple application of microeconomic knowledge to understand current issues and debates in economic life.

**COURSE CONTENTS:****Module- I**

**Introduction:** Economics in views of Adam Smith, Marshall, Robbins, their definitions and its analysis.

**The Economic Problem,** Production Possibility Curve, scope, subject matter, economics as a science and an art; Methods: deductive and inductive methods.

**Basic concepts used in Economic Analysis:** Economic systems, Household, Firms, Industry and Market and Micro Economics- Meaning, Definition, Importance and Limitations. (12 hrs)

**Module- II**

**Theory of Demand:** Utility Analysis: Basic assumptions of marginal utility analysis, Law of Diminishing Marginal Utility, Statement of the Law; Diminishing Marginal Utility curve, Limitations of the law, Law of Equi-marginal utility, Statement of the Law, Limitations of the law.

**Demand:** meaning, types of demand, Factors affecting demand, demand curve, reasons for downward slope of demand curve, exceptional demand curve, Law of Demand, limitations of the Law, Increase and decrease in demand, expansion and contraction of demand. Elasticity of Demand and its types.

**Supply:** Meaning of supply, Law of Supply, elasticity of Supply, causes of changes in supply, supply function. (12 hrs)

**Module- III**

**Theory of Production:** Production function;

**Scale of Production:** economies and diseconomies of large scale production. Internal and external economies; advantages and disadvantages of small scale production. (12 hrs)

**Module- IV**

**Cost & Revenue Analysis:** Concepts of cost of Production; Nominal and Real cost; Economic Costs; Implicit and Explicit costs ; Alternative Costs ; Opportunity Costs.

**Short run and Long run cost curves:** Relation between average costs , marginal costs and total costs ; shapes of SAC , SMC , STC , LAC , LMC , LTC.

**Revenue curves:** Marginal Revenue and Average Revenue, its meaning, relationship between AR and MR and Elasticity of Demand.

**Market Forms:** Perfect competition market, monopoly market, monopolistic market, their features; Price and Output determination under the various market forms; Oligopoly with and without product differentiation; Kinked demand curve. (12 hrs)

**Module- V**

**Marginal Productivity theory: Rent:** Meaning, Definition, The Ricardian theory and modern theory, Concept of Quasi Rent

**Wages:** Meaning Definition, Real and Nominal Wages, Modern theory of wages.

**Interest:** Meaning, Definition and Keynes' Liquidity Preference theory of Interest.

**Profit:** Meaning, Definition, Gross and Net Profit significance.

(12 hrs)

**Course Outcomes:-**

- Apply the concept of opportunity cost
- Employ marginal analysis for decision making
- Analyze operations of markets under varying competitive conditions
- Analyze causes and consequences of unemployment, inflation and economic growth

**Text Books:**

1. Micro Economics by K.P.M Sundaram& E.N. Sundaram
2. Essentials of Micro Economics by P.L. Mehta
3. Micro Economics by Deepashree
4. Micro Economics: M.M. Jhingan

**Reference Materials**

RBI bulletin; Indian Economy magazine.

**Semester-II**

B.Com (Hons.)	ENVIRONMENTAL STUDIES	BCM204
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**Course objectives**

- To make the students understand the importance of nature and environment.
- To make them understand the importance of every life forms for ecosystem balance and to ecology.

**COURSE CONTENTS:**

**Module-I**

**Multidisciplinary nature of environmental studies:** Definition, scope and importance. (2 Hours)

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

**Forest resources:** Use and over-exploitation, deforestation: case studies. Timber extraction: mining, dams and their effects on forest and tribal people. **Water resources:** Use and over utilization of surface and ground water, Floods, drought, conflicts over water, dams-benefits and problems. (10 Hours)

**Module -II**

**Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, Case Studies. (4 Hours)

**Food resources:** world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case Studies. (4 Hours)

**Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case Studies (4 Hours)

**Module III**

**Environmental Pollution:** Definition: Cause, effects and control measure of Air pollution, water and, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards. (10 Hours)

**Land resources:** Land as a resources 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. (2 Hours)

**Module IV**

**Ecosystem-Concept of ecosystem:** Structure and function of an ecosystem. Producers,consumer, and decomposers. Energy flow in the ecosystem, Ecological succession. (2 Hours)

**Food chains, food webs and ecological pyramids:** Introduction, types, characteristics feature, structure and function of the following ecosystems- Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystem, (ponds, steams, lake, rivers, ocean, estuaries). (4 Hours)

**Biodiversity and its conservation:** Introduction-Definition: genetic, species and ecosystem diversity. Bio-geographical 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- habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. **Environment Protection Act:** Air ( Prevention and Control of Pollution ) Act. Water (Prevention and Control of Pollution) Act. Wild-life Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. **(6 Hours)**

**Module - V**

**Social Issues and the Environment:** From Unsustainable to Sustainable development. Urban problems related to energy, Water conservation, rain water harvesting, watershed management:. Re-settlement 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. **(12 Hours)**

**Course Outcomes:-**

- Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
- Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.

**Field work**

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

**Text Books:**

1. K.C Agarwal : Environmental Biology Nidhi Publications. Ltd. Bikaner
2. S.S.Purohit, Shammi, Agrawal : A Text book of Environmental studies by

**Semester-II**

<b>B.Com (Hons.)</b>	<b>BUSINESS ENVIRONMENT</b>	<b>BCM205</b>
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**Objectives:**

- To develop the ability to understand and scan business environment in order to analyze the opportunities and take decisions under uncertainty.
- It aims at acquainting the students with the emerging issues in business at national and international levels in the lights of policies of liberalization and globalization.

**COURSE CONTENTS:**

**Module-I**

**Theoretical Frame work of Business Environment-** Concept, significance and nature of business environment; Elements of environment - Internal and external, SWOT analysis, PEST analysis, SLEPT analysis; Changing dimensions of business environment; Techniques of environmental scanning and monitoring- focusing on other methods. **(12 hours)**

**Module-II**

**Economic environment of Business:** Significance and elements of economic environment(; Economic systems and business environment; Economic Planning in India- Special focus on recent five years plan; Government policies- Industrial Policy, Fiscal Policy, monetary policy, EXIM Policy. **(12 hours)**

**Module-III**

**Political and legal Environment in Business-** Critical elements of Political environment ; Government and business; Changing dimensions of legal environment in India; MRTP Act; FEMA and licensing Policy; Consumer Protection Act, Competition Act. **(12 hours)**

**Module-IV**

**Socio Cultural environment and Financial System-** Critical elements of socio cultural environment; problems of uneven income distribution; Emerging rural sector in India.

Role of RBI in Indian financial system -Role of Industry in Economic Development, Foreign Trade and Balance of Payment, Poverty in India, Unemployment in India, Inflation, Human Development, Rural Development, Problems of Growth (12 hours)

**Module-V**

**International and Technological Environment:** Multinational Corporations; Transnational Corporations, Globalization, Privatization, disinvestment, SEZ(Special Economic Zones) and their impact in international Business; International Economic Institutions- WTO, World Bank, IMF and their Importance to India. (12 hours)

**Course Outcomes:-**

Students acquire analytical skills to assess the dynamic nature of the globalization process, including the ability to relate course concepts to current international news events, and to integrate such knowledge structures into value-

creation strategies for global organizations. Students will also develop the ability to apply international business concepts, via case study analysis, to problems and challenges facing firms which compete in the global economy

**Text Books:**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I. J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K: Legal Environment of Buisness, Himalaya Publication, Delhi
5. Chakraborty, S: Development Planning, Oxford University Press, Delhi

**References:-**

1. Ghosh, Biswanth: Economic Environment of Business, Vikas Publication, new Delhi
2. Govt. of India: Economic survey, various issues.
3. Raj Agrawal and ParagDiwan, Business Environment; Excel Books, New Delhi.

**Semester-II**

<b>B.Com (Hons.)</b>	<b>PRINCIPLES OF MARKETING</b>	<b>BCM206</b>
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**Course Objective:**

- To Lay a theoretical and practical foundation of Marketing and to upgrade students about the basics
- The course is aimed at equipping the students with the updated knowledge about the subject.

**Module -I**

Introduction to marketing, Meaning, nature, & scope, Marketing philosophies, Marketing management process, strategic marketingplanning, Modern concept of marketing v/s traditional concept of marketing. Marketing Concepts.

(12 Hours)

**Module - II**

Marketing Environment: Marketing Information System, Marketing Research, Marketing Mix: Concept and Components, Marketing Strategy- Market Segmentation, Targeting and Positioning, ConsumerBuying behavior, Industrial Buying Behavior. (12 Hours)

**Module-III**

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle strategic implications; New product development. Pricing decisions, Factors affecting pricing, Pricing Policies. (12 Hours)

**Module-IV**

Channels of Distribution for Consumer Industrial Products, Factors Affecting Channel Distribution, Nature, functions, and types of distribution channels Channelmanagement decisions; Retailing and wholesaling. Management of Channels. (12 Hours)

**Module-V**

Advertising, Sales promotion, Personal selling, Public relations, Publicity. Direct Marketing  
 Major Channels for Direct Marketing, Online Marketing- Promises and Challenges of Online  
 Marketing Issues and Developments in Marketing: Social, ethical and legal aspects of  
 marketing; Marketing of services; International marketing; Green marketing; Cyber marketing;  
**(12 Hours)**

**Course Outcomes:-**

1. Define the role of marketing in business.
2. Explain the role of selling, customer relations and product management in marketing.
3. Describe marketing.
4. Define pricing and channel management strategies.

**Text Books:**

1. S.N. Sontaki; “Marketing Management,” Kalyani Publication
2. RajanSaxena; “Marketing Management”, Tata McGraw Hill, 3rd Ed., 2006.

**Reference Books:-**

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, MithileswarJha; “Marketing Management - A South Asian

**Semester-III**

<b>B.Com(Hons)</b>	<b>CORPORATE ACCOUNTING</b>	<b>BCM301</b>
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**Course Objectives:**

- To develop awareness about corporate accounting in conformity with the provisions of Indian Companies Act, 1956 and latest amendments with adoption of accounting standards that are likely to be introduced from time to time.
- To acquaint students with the transactions of corporate and its detailed accounting system.
- To provide working knowledge of accounting Principles and Procedures for corporate entities in accordance with the Statutory Requirements.

**COURSE CONTENTS**

**Module-I**

**Introduction:** Advent of Corporate Entity, nature, characteristics and types of companies, books of accounts. Statutory records to be maintained by a Company **(1Hour)**

**Accounting for Share Capital:** Nature of share capital, kinds of share capital, Shares and Stocks, Issue of shares, Issue for cash, stock investment scheme, accounting treatment, issue at par, premium and discount, calls in arrears and calls in advance, forfeiture and reissue; Surrender of shares, lien on shares, right issue, buy back of shares. **(6 Hours)**

**Redemption of preference shares:-** Statutory requirements, disclosure in Balance Sheet -Accounting treatment, issue of bonus shares. **(5 Hours)**

**Module- II**

**Issue and Redemption of Debentures:** Meaning of Debentures, Kinds of debentures, issue of debentures for cash, issue of debentures for a consideration other than cash, Accounting entries, Debentures issued as collateral securities, Debenture interest, discount/ loss on issue of debentures.

**Redemption of debentures:** Redemption out of profit, redemption out of capital, Debenture Redemption Fund, Insurance policy method, redemption by conversion, Redemption by purchase in the open market, interest on own debentures, Cum-interest and Ex-interest quotations.. **(12 Hours)**

**Module- III**

**Final Accounts of Companies:** Preparation of Final Accounts, Disclosure of assets and liabilities (Schedule VI) vertical form of balance sheet. Divisible profits, disposition of profits, dividends out of reserve. Profit prior to Incorporation. **(12 Hours)**

**Module- IV**



**Valuation of Goodwill:** Definition, nature and significance; Types of Goodwill, factors determining value of goodwill. Methods of valuation, average profit method, super profit method, capitalization of super profit method, Annuity method. **(6 Hours)**

**Valuation of shares:** Factors affecting valuation of shares, methods of valuation of shares, net asset method, yield method, earning capacity method. **(6 Hours)**

**Module- V**

**Liquidation of Companies:** Different types of Liquidation, Accounting for Liquidation, Preparation of Liquidator’s Final Statement of Accounts, Receiver’s Account. **(6 Hours)**

**Reconstruction:** meaning, Internal and External reconstruction, drafting a scheme of internal Reconstruction.Accounting treatment. **(6 Hours)**

**Course Outcomes:-**

- understand the concept of financial statements;
- determine the requirements of financial statements;
- prepare profit and loss account and balance sheet;
- discern the financial position of a company;
- apprehend the instructions which should be considered in process of preparing these statements;
- identify the new format of balance sheet as per revised Schedule VI;
- know the various provisions of revised Schedule VI; and
- follow the concept of disposal of profits.

**Text books:**

1. Advanced Accountancy: R. L Gupta
2. Advanced Accountancy: S.P. Jain and K.L.Narang
3. Corporate Accounts : J.R. Monga
4. Advanced Accountancy:M.C. Shukla and T.S. Grewal
5. Advanced Accountancy: S. N. Maheswari

**Reference Materials:**

Journals and periodicals : Institute of Chartered Accountants of India, ICWAI

**Semester-III**

<b>B.Com(Hons.)</b>	<b>COST ACCOUNTING</b>	<b>BCM302</b>
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**Course Objectives:**

- To familiarize the students to the conceptual framework of Cost Accounting System and various techniques and methods of controlling cost.
- Also the students should get a practical knowledge in applying these techniques.

**COURSE CONTENTS:**

**Module- I**

**Introduction:** Limitations of Financial Accounting; meaning, nature, scope, objectives, and importance of Cost Accounting ,Definition of cost accounting, cost accountancy, costing, Principles of costing, Installation of costing system in an organization, Techniques and methods of cost accounting, Cost Accounting Standards.

**Analysis and Classification of Cost :** Elements of cost, Material, Labour and Overhead expenses and its classification, Analysis of Total Cost, Cost centre and Cost unit. **(12 Hours)**

**Module- II**

**Material Cost Control (I):** Meaning of Material Control, Levels of material Control, Need and aspects, Techniques of material control, Purchase of Materials and Storing - introduction, purchase of materials, purchase cycle, stores ledger, treatment of tools and designs of materials, accounting for cost, designs, drawings and blue prints, packing materials. **(4 Hours)**

**Material Cost Control (II):** Inventory Control - tools & techniques, Perpetual Inventory System, EOQ analysis, ABC and VED Analysis, Inventory levels, Bin Card. **(4 Hours)**

**Material Cost Control (III):** Pricing and accounting for materials-LIFO, FIFO, Average, Weighted Average, Base Stock method and Inflated Price Method. **(4 Hours)**

### Module- III

**Labor Cost: Computation and Control:** Work Study, Motion Study, Time Study, Job Evaluation, Labor Turnover ratios. **(4 Hours)**

**Methods of remunerating labor:-** System of Wage payment, Time wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Premium and Bonus Plan, Halsey Premium Plan, Rowan Plan. **(6 Hours)**

**Overhead Analysis:** Definition and Importance of Overheads, Classification of Overheads, Allocation, Apportionment and Absorption of Overheads. **(2 Hours)**

### Module- IV

**Unit or output costing:** Preparation of Cost Sheet, Tenders and Quotations, Treatment of Scrap. Manufacturing Account. **(12 Hours)**

### Module- V

**Reconciliation of Cost and Financial Accounts.** Meaning and importance, Reason for difference in profits. Preparation of Reconciliation Statement, Memorandum Reconciliation Account. **(12 Hours)**

#### Course Outcomes:-

- Identify and apply job costing and allocation of overhead.
- Identify and apply multi pool, multi driver costing method and activity-based costing.
- Analyze inventory costing and capacity.

#### Text Books:

1. Cost Accounting: M.L.Agrawal
2. Cost Accounting: JawaharLal
3. Cost Accounting: Jain & Narang
4. Cost Accounting: B.K. Mehta
5. Cost Accounting: M.Y. Khan

#### Reference Materials:

1. Journals- ICWAI
2. Cost Accounting- Problems and Solution: Khanna, Pandey Ahuja.

### Semester-III

B.Com(Hons.)	COMPANY LAW AND SECRETATIAL PRACTICE	BCM303
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#### Course objectives:

- To know basic provisions of Company law.
- To know the legal provisions regarding the incorporation and the general workings of business by companies.
- To familiarize the students the role of company secretary, Provisions and Procedures of company meetings.

#### COURSE CONTENTS

##### Module- I

**Company Law-** Introduction: Company form of organization, nature, concepts and scope; An introduction to Companies Act and its various amendments; Types of Companies: Limited Companies, Unlimited Companies, Private and Public Companies, Statutory Companies Corporate Veil and lifting corporate veil. **(6 Hours)**

**Formation of Companies:** Promotion, Company Promoters; Incorporation; Company Registrar, Registration; Capital, Subscription, Certificate of incorporation, certificate of Commencement of Business. **(6 Hours)**

##### Module- II

**Legal Documents:** Memorandum of Association:-Definition, Clauses, Provisions and Procedures for Alteration, Articles of Association:- Definition, Contents, Provisions and Procedures for Alteration, Distinction between Memorandum and Articles of Association. Prospectus:- Contents, Statement in lieu of prospectus, Prospectus by Implication. **(12 Hours)**

##### Module- III

**Share Capital:** Types of Shares, Kinds of Share Capital, Alteration of Capital, Buy back of shares, Issue of shares at par, discount and premium, Bonus shares, Right Shares, Sweat Equity Shares. **(6 Hours)**  
 Share Certificates, Share Warrant, Register of members, Index of members, Transfer and Transmission of shares, Forfeiture of shares, Conversion of Shares into Stock. **(6 Hours)**

**Module IV**

**Secretary:** Meaning and definition, Position and appointment, rights, duties, liabilities, qualifications and removal. **(12 Hours)**

**Module V**

**Company Management:** Appointment, Qualification, Rights, Responsibilities and liabilities of Directors, managing Directors. **(4 Hours)**

**Meetings:** Statutory, Annual, Extra ordinary and Board meetings, Notice, Proxies, Quorum, Motions, Voting and Resolutions. **(8 Hours)**

**Course Outcomes:-**

Identify the scope, role and functions of the company secretary and apply them in the employing or client organisation.

Critically evaluate and apply the role of company secretary as an advisor to the board.

Apply the functions of a company secretary in ensuring corporate compliance through good disclosure and observance of statutory and other regulations.

**Text Books:**

1. Company Law : Avatar Singh
2. Company law and Secretarial practice: N.D. Kapoor.
3. Guide to Company Law : Ramaiya, A, Wadhwa, Nagpur, 2000
4. Principles of Company law : M.C. Shukla and Gulshan
5. Secretarial practice : M.C. Kuchal

**Reference Materials:**

1. Puliani, Ravi and Mahesh Puliani, *Corporate Laws*, Bharat Law House Private Ltd., New Delhi, Sept
2. Gulshan, S.S. and G.k. Kapoor *Corporate and Other Laws*, New Age International (Paper)
3. *Corporate Laws (Taxman)*, Majumdar & C.K. Kapoor.
4. Bare Acts (*Corporate Laws, Taxman*).

**Semester-III**

<b>B.Com(Hons.)</b>	<b>PROJECT MANAGEMENT</b>	<b>BCM304</b>
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**Course Objectives:**

- To enable the students learn the process and issues relating to preparation, appraisal, review and monitoring of projects
- To make the students aware of the conceptual framework of Project Management and its theories and application

**Module -I**

Concepts of project management - concept of a project categories of projects - project life - cycle phases - project management concepts - tools and techniques for project management. The project manager - roles and responsibilities of project manager. **(12 Hours)**

**Module -II**

Project formulation - formulation stages - feasibility report - financing arrangements –Finalization of project implementation schedule.Environmental and Appraisal and Clearance, Demand Analysis Demand Forecasting, Market Survey. **(12 Hours)**

**Module -III**

Financial Estimates and Projections- Organizing human resources and contracting - delegation project manager's authority - project organization & forms of project organization- accountability in project execution - contracts - of contracting - tendering and selection of contractors - team building. **(12 Hours)**

**Module -IV**

Organizing systems and procedures - working of systems - design of systems - project work system' design - work break down structure - project execution plan - project procedure manual project control system - planning scheduling and monitoring - monitoring contracts and project diary. **(12 Hours)**

**Module -V**

Project implementation stages project direction - communications in a project - coordination guidelines for effective implementation reporting in project management - project evaluation and its objectives, types and methods. **(12 Hours)**

**Course Outcomes:-**

- Manage the scope, cost, timing, and quality of the project, at all times focused on project success as defined by project stakeholders.
- Align the project to the organization's strategic plans and business justification throughout its lifecycle.
- Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements in consultation with stakeholders.

**References:**

1. Chandra and Prasanna ;Project Preparation Appraisal and implementation Tata Mcgraw Hill
2. Chaodhary S Tata Mcgraw Hill
3. R.B.Khanna Project Management

*General Elective*

**Semester-III**

<b>B.Com(Hons.)</b>	<b>PRINCIPLES OF BANKING</b>	<b>BCM305</b>
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**Course Objectives:**

- To make the students understand the Principles and importance of Credit,documentation, monitoring and control.
- To give students a broad understanding of other functions associated with banking.
- To give students an insight into marketing of banking services and banking technology.

**COURSE CONTENTS:**

**Module-I**

**Introduction to the Financial System:** History of financial system, pre independence and post independence; recent developments in the Indian financial systems. **(12 Hours)**

**Module- II**

**Role & functions of banks-**Regulatory provisions, RBI Functions, Financial services role and functions of Capital Markets, Banker - Customer relation - Know your customer (KYC) **(12 Hours)**

**Module- III**

**Opening of an account - Types of Deposit Account** Current deposits; meaning and features, saving deposits; meaning and features, recurring deposits; meaning and features, fixed deposit/ term deposit; meaning and features. **(12 Hours)**

**Module- IV**

**Principles of lending** - Various credit facilities - working capital and term loans-Credit Appraisal Techniques. **(12 Hours)**

**Module- V**

**Emerging trends in banking:** Electronic payments systems-teller Machines at the Banking Counters, credit and debit cards, smart cards, Electronic funds transfer systems, mobile and internet banking. (12 Hours)

**Course Outcomes:-**

After studying this text the learner should / should be able to:

1. Describe the context of banking: the financial system.
2. Explain the principles of banking.
3. Elucidate the broad functions of banks.
4. Describe the components of the balance sheets of banks.
5. Elucidate the liability and asset portfolio management "problem" of banks.

**Text Books:**

1. Banking Theory and Practice : Shekhar and Shekhar
2. Principles of Bank Management : Desai and Vasant

**Suggested Readings:**

1. Maheshwari, S.N. and Maheshwari, S.K. (2005), Banking Law and Practice, Kalyani Publishers, New Delhi.
2. Mittal R.K., Saini A.K. & Dhingra Sanjay (2008) Emerging Trends in the Banking Sector

*Skill Enhancement Course*

**Semester-III**

<b>B.Com(Hons.)</b>	<b>COMPUTER APPLICATION IN BUSINESS</b>	<b>BCM306</b>
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**Course Objective:**

This course hopes to develop a sense of awareness among the students in terms of what is happening to the world of computers nowadays. In the process, the students will be able to exercise logical and critical thinking in accepting and dealing with the development confronting them. They will also be molded to become creative and resourceful in accomplishing their projects and researches.

**COURSE CONTENT**

Module - I

Introduction to Data Information: and knowledge and IT. Changing decision making scenario; Quality of information role of IT in information generation and value addition, Internet and World Wide Web: History and future of Internet. Web client and Web-server. Web page and Website. Domain Name System.

Module - II

Word processing (MS- Word): Basics of Word Processor, Basic concepts of MS-Word, Editing MS-Word Documents, Word's Proofing Tools, Text Formatting, Document formatting, Using Wizards and Templates, Creating Tables and Charts in Word, Printing Documents, Working with Mail-Merge, Graphics and Web Pages in Word.

Module - III

Electronic spreadsheet (MS - Excel): Spreadsheet concepts, Using Workbooks, Entering and Data in Excel, Formatting a Worksheet, Working With Range of Cells in Excel, Functions, Working with Excel Graphs and charts, Printing Worksheets, Object Linking and embedding.

Module - IV

Presentation tools (MS - PowerPoint): Getting Started with Powerpoint, Working with text, working with charts and Drawing Objects, Working with Slides, Notes, Handouts and Masters for Presentation, Printing and Delivering Presentations.

Module - V

**Course Outcomes:-**

Use accepted word processing techniques to produce a well-designed and esthetically pleasing formal document. 2. Use standard spreadsheet features to produce a representation and analysis of numerical data. 3. Create an original graphic image. 4. Locate, retrieve, and evaluate information relevant to a question. 5. Create an electronic document that discusses a single subject or conveys a message. 6. Recognize and respond to an ethical issue related to computer usage.

**Text Book:**

1. IT TOOLS & APPLICATIONS ‘O’ level : V. K. Jain

**Reference:**

1. Sanders, Donald, *Computers Today*, McGraw Hill, (latest edition).
2. Laudon and Laudon, MIS, *Organisation and Technology*
3. FitzeGerald, J. and Allen Dennis, *Business Data Communication and Net Working*
4. Bob and Carlos, *Database Systems*
5. Desai, Bipin, *Introduction to Database Systems* (Galgotia Publications)
6. Tannenbaum, *Computer Networks*, (Prentice Hall of India Pvt Ltd., New Delhi),
7. T. Elmasti R. and Navathe SB., *Fundamentals of Database System*, Addison Wesley.
8. Foxpro made simple :R.K.Taxali.

**Skill Enhancement Course**

**Semester-III**

B.Com(Hons.)	HUMAN RIGHTS	BCM307
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**Course Objectives:**

- This course will help the students in acquiring knowledge of some major infringements of human rights and make them understand and embrace the principles of human equality and dignity and the commitment to respect and protect the rights of all common people.

**Course Content:**

**UNIT-I**

Definition of Human Rights - Nature, Content, Legitimacy and Priority - Theories on Human Rights - Historical Development of Human Rights. **(8 Hours)**

**UNIT-II**

International Human Rights - Prescription and Enforcement upto World War II - Human Rights and the U.N.O. - Universal Declaration of Human Rights - International Covenant on Civil and Political Rights - International Covenant on Economic, Social and Cultural Rights and Optional Protocol. **(8 Hours)**

**UNIT-III**

Human Rights Declarations - U.N. Human Rights Declarations - U.N. Human Commissioner. **(4 Hours)**

**UNIT-IV**

Amnesty International - Human Rights and Helsinki Process - Regional Developments - European Human Rights System - African Human Rights System - International Human Rights in Domestic courts. **(8 Hours)**

**UNIT-V**

Contemporary Issues on Human Rights: Children’s Rights - Women’s Rights - Dalit’s Rights - Bonded Labour and Wages - Refugees - Capital Punishment. Fundamental Rights in the Indian Constitution - Directive Principles of State Policy - Fundamental Duties - National Human Rights Commission. **(12Hours)**

**Course Outcomes:-**

After studying this course, you should be able to:

- understand the historical growth of the idea of human rights
- demonstrate an awareness of the international context of human rights

- demonstrate an awareness of the position of human rights in the UK prior to 1998
- understand the importance of the Human Rights Act 1998
- analyse and evaluate concepts and ideas.

**Text Books:**

1. J.C.Johari - Human Rights and New World Order.
2. G.S. Bajwa - Human Rights in India.
3. Human Rights in India. P.C.Sinha& - International

**Reference:**

1. International Bill of Human Rights, Amnesty International Publication, 1988. Human Rights, Questions and Answers, UNESCO, 1982
2. Mausice Cranston- What is Human Rights
3. Desai, A.R. - Violation of Democratic Rights in India
4. Timm. R.W. - Working for Justice and Human Rights.

**Semester-IV**

<b>B.Com(Hons.)</b>	<b>ADVANCED COST ACCOUNTING</b>	<b>BCM401</b>
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**Course Objectives:**

- To create cost consciousness among the students.
- To familiarize the students with the tools and techniques used in cost accountancy.
- To give a practical based knowledge on different methods of costing and costing techniques and its application in various fields.

**COURSE CONTENTS**

**Module-I**

**Process Costing** Features and application of Process Costing, Process cost sheets, treatment of normal & abnormal process loss/Gains, Scrape and Waste. **(12 Hours)**

**Module-II**

**Joint Products and By-Product Costing:** Meaning of Joint product, Objectives of joint cost analysis. Methods of apportionment of Joint Cost, By-Product - Classification, distinction between by-product and Joint product, Accounting of by-product, non-cost method, Cost method. Inter Process Profit and Loss, Equivalent Production. **(12 Hours)**

**Module-III**

**Cost-Volume Profit Analysis:**

Cost Volume Profit analysis and break-even analysis. Graphic method of break-even analysis, PV Ratio, Break Even Chart, PV Graph, Angle of Incidence, Composite BEP, Margin of Safety. **(8 Hours)**

**Differential Costing:** Practical Application of Differential Costing, Marginal Cost and Differential Cost. **(4 Hours)**

**Module-IV**

**Contract Costing:** Types of Contracts, Profit on Complete and Incomplete Contract, Cost plus Contract, Escalation Clause. **(8 Hours)**

**Job/ Order and Batch Costing:** Nature and Suitability, Objectives of Job/ Order costing, Advantages and disadvantages, Procedure of Job Order Cost System, Job and Batch Costing **(4 Hours)**

**Module-V**

**Service or Operation Costing:** Meaning of Service Costing, Transport Costing, Classification of Cost, Ascertainment of Cost, Service Cost and management, Canteen Costing. **(12 Hours)**

**Course Outcomes:-**

1. student will be capable to distinguish between actual cost and standard cot.
2. calculate total variance of the three cost elements.
3. Analyze the total variance into its components.

4. Allocate joint costs between joint and multiple products.

#### Text Books

1. Cost Accounting- Methods and Practice : B.K. Bhar
2. Advanced Cost Accounting : S.P.Jain and K.L Narang
3. Cost Accounting : Maheswari
4. Cost Accounting : M.L. Agrawal

#### Reference materials:

1. Cost Accounting : S.P. Iyengar
2. Advanced Cost Accounting : Nigam and Sharma
3. Journal of Institute of Cost Accounts and CIMA publications on Cost and Management Accountancy.

#### Semester-IV

B.Com(Hons.)	RESEARCH METHODOLOGY	BCM402
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#### Course Objectives:

- To give a basic knowledge on various terminology and techniques of research methodology.
- To help the students for preparation of their project works, and future researches.

#### COURSE CONTENTS

##### Module I

**Fundamentals of Research:** Definition and meaning of research, Importance of research, characteristics of research, steps in research, types of research. (12 Hours)

##### Module II

**Research Problems:** Meaning of research problems, sources of research problems, characteristics of good research problems, selection and formulation of research problems / Research Design. Meaning, Needs and features of a good research design. Types of Research Design, Formulation of Hypothesis. (12 Hours)

##### Module III

**Literature Survey :** What is literature survey, function of literature survey, maintain a note book, developing a bibliography, online tools- Google, cite seer, ACM Digital library, survey papers. (12 Hours)

##### Module IV

**Data Collection and Analysis:** Execution of the research - Observation and Collection of data - Methods of data collection - Sampling Methods- Data Processing and Analysis strategies - Data Analysis with Statistical Packages - Hypothesis-testing - Generalization and Interpretation. (12 hours)

##### Module V

**Research Report** Types of research report, styles of reporting, steps in drafting research report, editing the final draft. (12 hours)

#### Course Outcomes:-

Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues  
2. Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making  
3. Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process  
4. Conceptualise the research process  
5. Develop necessary critical thinking skills in order to evaluate different research approaches utilised in the service industries



**Text Books:**

1. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International.

**REFERENCES**

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.
2. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, EssEss Publications. 2 volumes.
3. Trochim, W.M.K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing.
4. Wadehra, B.L. 2000. Law relating to patents, trade marks, copyright designs and geographical indications. Universal Law Publishing.

**Semester-IV**

<b>B.Com(Hons.)</b>	<b>PRINCIPLES AND PRACTICE OF AUDITING</b>	<b>BCM403</b>
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**Course Objectives:**

- This course aims at imparting knowledge about the basic principles and methods of auditing.
- To give a practical knowledge on auditing the books of accounts of various organizations.

**COURSE CONTENTS****Module - I**

**Introduction:** Origin of Auditing, Definition of Auditing, meaning and objectives - Main and Subsidiary objects, Book keeping, Accounting and Auditing. The rights and duties of auditor covered by the statute, the responsibilities and legal liability of the auditor. **(8 Hours)**

Types of Audit. Audit Programme, Audit Files, Audit Note Book and Working Papers **(4 Hours)**

**Module - II**

**Errors and Frauds:** Different types of errors and frauds, detection and prevention of errors and frauds. **(3 Hours)**

**Appointment of Statutory Auditors:** Auditor's remuneration, removal, rights of statutory auditors, duties of statutory auditors, joint auditors. **(3 Hours)**

**Audit of a limited Company:** Company Auditor, Appointment, Powers, Duties and Responsibilities. **(3 Hours)**

**Divisible Profits:** Relevant provisions of the Companies Act, 1956. **(3 Hours)**

**Module - III**

**Internal Control and Internal Check System:** Nature and Objectives of Internal Control, Internal control Questionnaire, flow chart, Internal Control evaluation. Auditor's duty with relation to internal Control. Internal Check- Meaning, Objectives, Advantages and Disadvantages. Position of an Auditor in relation to Internal Check. Internal Control v/s Internal Check. **(12 Hours)**

**Module - IV**

**Techniques and Procedure of Audit:** Routine checking -Meaning, objectives, importance, Merits and Demerits of Routine checking, Test Checking. Vouching - Meaning, Objectives and importance Vouching. Vouching of Cash Book, vouching of Trading Transactions. **(6 Hours)**

Verification and valuation of assets and liabilities: Meaning, Definition, Objects and duties of Auditor with relation to Verification and Valuation. Fixed Assets, Investments and Inventories. **(6 Hours)**

**Module - V**

**Audit of Non profit making companies:** Club, Hotel, Charitable Trust, Hospital and Cooperative Societies. **(4 Hours)**

Audit of Banking and Insurance companies and Educational Institutions. **(4 Hours)**

**Audit Reports:** Meaning and Objects of Auditor's report. Report verses certificates, contents of the reports, Standard Report and Qualified. **(4 Hours)**

**Course Outcomes:-**

understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties; describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios;

**Text Books:**

1. Auditing : B.N. Tandon
2. Auditing Theory & Practice : Kalyani Publishers, Kumar, Pradeep.
3. Fundamentals of Auditing : Kamal Gupta & Ashok Arora
4. Auditing Principles and Problems : T.R. Sharma

**Reference Materials:**

1. Contemporary Auditing : Gupta Karnal
2. Principles and Practice of Auditing : PagareDinkar
3. Practical Auditing : Spicer and Pegler

**General Elective****Semester-IV**

<b>B.Com(Hons.)</b>	<b>FUNDAMENTALS OF INSURANCE</b>	<b>BCMH404</b>
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**Course Objectives:**

- This Course enables the students to know the fundamentals of insurance.
- To give an in-depth knowledge on practice of insurance business.

**COURSE CONTENTS****Module-I**

**Introduction to Insurance:** Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development. **(6 Hours)**

**Module-II**

**Fundamentals of Agency law:** Definition of an agent; Agents regulations; Insurance intermediaries; Agent's compensation. **(9 Hours)**

**Module-III**

**Procedure for becoming an agent:** Pre-requisite for obtaining a license; Duration of license; Collection of licenses; Revocation or suspension/termination of agent appointment; Code of conduct; unfair practice. **(15 Hours)**

**Module-IV**

**Functions of the Agent:** Proposal form and other forms for grant of cover; financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. **(15 Hours)**

**Module-V**

**Company Profile:** Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; product pricing- actuarial aspects, Distribution channel **(9 Hours)**

Fundamentals/Principles of Life Insurance/Marine/Fire/medical/General Insurance.Contracts of Various kinds; Insurable Interest. **(6 Hours)**

**Course Outcomes:-**

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

**Text Books:**

1. Mishra M.N: Insurance Principles and practices
2. Gupta. O.S: Life Insurance
3. Vinayakam.N.,Radhaswamy and VAsudevanS.V: Insurance- Principles and Practices.
4. G.S. Panda: principles and Practice of Insuranc

**Reference Materials:**

1. Insurance regulatory Development Act, 1999
2. Life insurance Corporation Act, 1956.

**General Elective****Semester-IV**

<b>B.Com(Hons.)</b>	<b>RETAIL MANAGEMENT</b>	<b>BCM405</b>
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**Course Objectives:**

- To provide knowledge to students about the Retail sector.
- To make them aware about the services marketing industry.

**Module- I**

Retail Management- Introduction and Concept of Retailing, Framework of Retail Business, Nature & Scope of Retailing, Types & Characteristics of Retailing, Planning the location & Selection of Retailing Business, Facilities, Understanding the Behavior of retail customer, Chains in retail. Case Studies. **(12 Hours)**

**Module- II**

Management of Retail Business, Retail Business Development, Management and operation of retail business, Asset Management and Budgeting, Management of merchandise business, Case Studies. **(12 Hours)**

**Module- III**

Inventory management in retail and its implementation. Case Studies. **(12 Hours)**

**Module-IV**

Retail Promotion Mix & Strategic Management, Advertising, Personal Selling, Public Relation, Sales Promotion, Pricing Strategy in Retail Business, Branding in Retail and its significance, New Trends in retailing. Case Studies.

**Module-V****(12 Hours)**

**Retail store operations:** Servicing the retail customers, retail human resource management, financial aspects of retail management, retail information system, supply chain management in retailing. **(12 Hours)**

**Course Outcomes:-**

Understand the impact of retailing on the economy.

- a. Comprehend retailing's role in society and, conversely, society's impact on retailing.
- b. See how retailing fits within the broader disciplines of business and marketing.
- c. Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.
- d. Know the responsibilities of retail personnel in the numerous career positions available in the retail field.

**Text Books:**

1. Lamba.A, "Retail Marketing", Tata Mcgraw Hill.
2. Barry Berman and Joel R Evans, Retail Management A Strategic Approach', Pearson Ed.

### References:

1. GovindApte; Services Marketing, Oxford Press.
2. C. Lovejok, J. Chatterjee, "Services Marketing", Pearson Education.

### Skill Enhancement Course

### Semester-IV

<b>B.Com(Hons.)</b>	<b>E-COMMERCE</b>	<b>BCMH406</b>
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#### Course Objectives:

- The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

#### Course Contents:

##### Module-I

##### Introduction to e-Commerce and B to C e-Commerce:

Business to Business e-Commerce: Inter organizational transactions; electronic markets; Electronic Data Interchange (EDI)- the nuts and bolts, EDI and business, Inter organizational e-commerce. **(12 Hours)**

##### Module-II

**Business to Consumer e-Commerce:** Consumer trade transactions.

**Mobile Commerce:** Growth of Mobile Commerce, Mobile Health Services, Wireless Applications, Technologies for Mobile Commerce, Wireless Spectrum, WAP, Origins of WAP, WAP Architecture, Wireless Datagram Protocol (WDP), Short Message Services, Circuit Switched Data (CSD), Unstructured Supplementary Services Data (USSD), General Packet Radio Service (GPRS), Wireless Technology. **(12 Hours)**

##### Module-III

**The elements of e-Commerce:** Elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internal e-commerce Security A web site evaluation model.

##### Module-IV

**e-Business:** Introduction, Internet Book shops, software Supplies & Support, e-news papers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

**E-Commerce and Online service industries:** Online financial services. Online travel services. Online career services. **(12 Hours)**

##### Module-V

**Business Models for E-Commerce-** Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, advertising Model, Subscription model.

**E-Commerce Marketing Concepts:** Basic marketing concepts for internet marketing, Ecommerce marketing and branding strategies, Strengthening the customer relationship. **(12 Hours)**

#### Course Outcomes:-

- Detail what is meant by the term 'e-commerce'
- Examine some typical distributed applications
- Detail some of the problems that are encountered when developing distributed applications
- Describe briefly some of the technologies that are used to support distributed applications
- Show how some of the technologies detailed in the course are used in concert to realise a typical commercial system.

## Text Books:

1. E-Commerce Strategy, technology & applications: by David Whitely
2. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): S. Jaiswal, Galgotia Publications.
3. E-Commerce An Indian Perspective: P.T.Joseph, S.J., PHI.

## Reference Book:

1. E-Commerce Business.Technology. Society, Kenneth C. Laudon, Carol GuericoTraver,
2. E-Commerce: Schneider, Thomson Publication

## Skill Enhancement Course

## Semester-IV

B.Com(Hons.)	OFFICE MANAGEMENT	BCMH407
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### Course Objective:

- To give a practical based knowledge on Office management
- To make the students expert in dealing with the customers and maintenance of office records.

### COURSE CONTENT

#### Module-I

**Modern Office and Its Functions:** Introduction- Meaning of Office, Office Activities, The purpose of an office, Office functions, Importance of Office. **(4 Hours)**

**Office Management:** Elements of Office management, Functional Office management, Administrative Office Management, Information management, Scientific office management, Scientific Management in Office. **(4 Hours)**

#### Module-II

**Office Organization:** Introduction, Office manuals. **(2 Hour)**

**Office Administration:** Administrative Office Management, Objectives Functions of Administrative Office Manager. **(3 Hours)**

**Office Accommodation:** Introduction, Location of Office, Office Building, Office layout, Open and Private Offices, New Trends in Office layout. **(3 Hours)**

#### Module-III

**Office Environment:** Office Lighting, Designing a lighting system, Ventilation, Interior Decoration, Furniture, Cleanliness. **(4 Hours)**

**Office Systems and Procedures:** The System Concept, Flow of Work, Analysis of Flow of Work, Role of Office Manager in Systems and Procedures. **(4 Hours)**

#### Module-IV

**Office Services:** Introduction- Centralization Versus Decentralization of Office Services, Problems of Choice Departmentation of office. **(2 Hours)**

**Office Machines and Equipments:** Objects of mechanization, Types of Office Machines. **(3 Hours)**

**Office Forms:** Forms Control, Forms Designing, Forms Sets, Stationery. **(3 Hours)**

#### Module-V

**Records management:** Introduction, Filing, Classification and arrangement of files, Methods of Filing, Modern Filing Devises, Indexing. **(3 Hours)**

**Office Stationery and Supplies:** Need to control Office Stationary and Supplies.

**Office Communication, Office Correspondence and mail services.** **(3 Hours)**

**Office Reports:** Report Writing, Types of Reports. **(2 Hours)**

### Course Outcomes:-

- Understand the various administrative systems required by an organisation
- Controlling and evaluating ordering and distribution of office resources
- Handle office documents and a diary with appropriate confidentiality
- Implementing control measures with individuals when needed

- Manage documents efficiently through an effective filing system

**Text Books:**

1. Office Management: R.K.Chopra
2. Office Management: Maarilyin, Manning
3. Office management And procedure: R.K. Sharma
4. Office Management: P.K. Gupta
5. Modern Office Management: Dr. I.M. Shashi.

**Reference Materials:**

1. Manual of Office management and correspondence: B.N. Tandon
2. Office Management and Procedures: Singh and Chhaabhria
3. Office management: Ghosh and Agrawa

**Semester-V**

<b>B.Com (Hons).</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>BCM501</b>
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**Course Objectives:**

- To familiarize the students with the legal provisions related to the maintenance of Accounts by different statutory bodies.
- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations. The main focus is on formatted accounting practices.

**COURSE CONTENTS**

**Module-I**

**Holding Companies:** Introduction, Definition, Advantages and disadvantages, types of control, AS- 21, Consolidated financial statements, consolidated Balance Sheet, Profit and loss Account, Cost of control, Capital Reserve, Minority Interest, capital profits and revenue profits, Unrealized profits, Inter-company holdings, treatment relating to preference shares of subsidiary companies. **(12Hours)**

**Module-II**

**Amalgamation, Absorption and Reconstruction:** Amalgamation: meaning and types; Calculation of purchase consideration, Accounting treatment, Dissenting Shareholders, Inter-company Owings. Absorption: Meaning and accounting treatment**(12Hours)**

**Module-III**

**Accounts of Electricity Companies-** Double Accounts System, Legal provisions- Depreciation, Reasonable Return, Clear Profit, Disposal of Surplus, Tariffs and Dividend Control Reserve, Contingency reserve, Revenue Account, net revenue Account, Capital Account and General Balance Sheet. **(14 Hours)**

**Module-IV**

**Investment Accounts** Concept; meaning and definition; Types of investment, Issue of securities transfer of securities; Journal entries in the books of purchaser and seller. Preparation of necessary ledger accounts. **(12 Hours)**

**Module-V**

**Accounting for Human Resources; Social Responsibility Accounting; Inflation Accounting.****(10 Hours)**

**Course Outcomes:-**

1. Understand and critically evaluate how theory underpins accounting regulation.
2. Critically evaluate fair value as an alternative to the traditional historic cost model.

3. Question and challenge practices and ideas in specific accounting standards and specialist sectors, and to recognise the context within which financial reporting operates.
4. Discuss the factors which impact on accounting and those on which accounting impacts, by reference to current issues in financial accounting.

### Text Books:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta

### References:

1. Advanced Financial Accounting : S.P. Jain and K.L. Narang
2. Advanced Accountancy : S. N. Maheswary
3. Modern Accountancy : Hanif and Mukherjee

### Semester-V

<b>B.Com (Hons).</b>	<b>PRINCIPLES OF INCOME TAX</b>	<b>BCM502</b>
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### Course Objectives:

- To give expert knowledge of the principles of Income Tax Laws and relevant Rules and Principles.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.

### COURSE CONTENTS:

#### Module- I

**Introduction:** Income Tax Act, 1961, Meaning of Tax, Central and State Powers of Taxation, Direct and indirect Taxes, Definitions of Important terms, Assessment Year and Previous Year, Agricultural Income and non-agricultural income, Determination of Residential Status. Exempted Income. **(12 Hours)**

#### Module-II

**Heads of Income:** Income from Salaries: Basis of Charge, All relevant provisions of the Act and computation of salary income, Retirement, **(12 Hours)**

#### Module- III

**Income from House Property:** Basis of charge, Definitions, Computation of Income under the head house Property in accordance with the provisions of the Act. **(4 Hours)**

**Profits and Gains of Business and Profession:** Computation of Tax. **(6 Hours)**

**Depreciation:** All important provisions **(2 Hours)**

#### Module- IV

**Capital Gains:** STCG and LTCG, Computation of Tax, Depreciation **(6 Hours)**

**Income from Other sources:** Computation, exempted income, Income of other persons included in assessee's total income. **(6 Hours)**

#### Module-V

**Income Tax Authorities:** Powers of CBDT; Director General; Chief Commissioner and Commissioner **(5 Hours)**  
Appeals and Revision **(1Hours)**

Deductions from Gross total Income, Rebate of Income Tax. **(6 Hours)**

### Course Outcomes:-

Upon successful completion of the course, students will be able to:

1. Outline and summarise with intellectual independence the tax issues that arise in complex legal problems;

2. Formulate arguments about the way in which those complex legal problems are likely to be resolved, noting contrary arguments and their strengths; provide legislation and case law for propositions of law that they use in those arguments;

3. Apply legislation and case law to a given set of facts; where applicable, distinguish the facts in decided cases from those in a given set of facts and build this into argument;

**Text Books:**

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax laws and Practice : V.K. Singhanian
3. Income Tax : GirishAhuja
4. Income Tax : Bhagawati Prasad
5. Direct Taxes : B.B. Lal
6. Income Tax : ShreepaSeklecha

**Reference materials:**

1. Direct Taxes- Law and practice : Bhagwathi Prasad
2. Law and practice of Income Tax : DinakarPagare
3. Income Tax :Gaur and Narang
4. How to compute your Salary : Hand books, Income Tax Department
5. Journals : Institute of Chartered Accountants.

**Semester-V**

<b>B.Com (Hons.)</b>	<b>PROJECT WORK &amp; VIVA VOCE</b>	<b>BCM503</b>
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**Objectives**

The four to six weeks practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful person from a raw product for self employment/ service. During his/her first four, semesters of study he/she gets little exposure of industrial environment through industrial visits. He/she has to undergo exhaustive practical training in some good organizations or can do independent research in which he/she will develop his/her competencies. Before actually starting the project, the students will be given detailed instructions in written about what he/she will do in the particular area regarding discipline, etiquettes, manners and actual learning. The student will be supervised by his /her guide in the respective areas concerned in the process of achieving the desired objective.

**The criteria for selection of a particular project:-**

1. Skills relevant to the particular topic.
2. Subject knowledge in the relevant area.
3. Level of Interest in that particular topic.
4. Future Career opportunities in that particular area.

**Training Diary**

Each student has to maintain a diary in which he/she will record the details of work/ activity progress. The diary has to be checked by the concerned officer/section in-charge.

**Project Work**

After carefully having understanding of the working environment related to the topic, the student has to undergo a major project work in consultation with company and its guide from the institution or can undergo independent research under a guide in his related field of specialization i.e. **Accounting and Finance / Banking and Insurance/ Marketing.**

The student is expected to undergo detailed study regarding the topic from books and available journals and prepare a questionnaire duly approved by the company and the faculty. He/ she will collect the relevant data with the help of questionnaire and observation method. He/she is expected to complete the project report after getting consultation from the guide of the company and guide from the institution in respective cases.



Student is supposed to prepare two copies (3 copies if they need one personal copy) of the project report. Project Work has to be done within the stipulated period of 60 days.

## **GUIDELINES FOR SUBMISSION OF SUMMER INTERNSHIP (PROJECT REPORT)**

### ***THE GUIDE***

The Guide for BCOM would be an experienced faculty from MATS University. The student has to perform according to the directions of the guide and will be responsible for enhancing the quality of the project.

### ***PROJECT TIME / MAN-HOURS***

- The B.Com Major Projects would be of approximately 4 to 6 weeks and carries total marks of 100 which consists of project report (50 marks) and viva (50 marks).
- Number of students in a project group will not be more than three for BCOM.

**Each student must prepare a separate project report with different content.**

### ***PROJECT EVALUATION GUIDELINES***

**To be done at MATS University Campus by External Examiner**

Presentation and viva - 50% of total marks.

Thesis/Project report - 50% of total marks.

### ***SYNOPSIS***

All students must submit a summary/abstract separately with the project report. Summary, preferably, should be of about 3-4 pages. The content should be as brief as is sufficient enough to explain the objective and implementation of the project that the candidate is going to take up. The write up must adhere to the guidelines and should include the following:

➤ Name / Title of the Project

- Introduction
- Statement about the Problem
- Why the particular topic is chosen?
- Objective and scope of the Project
- Methodology (including a summary of the project)
- What contribution you have made to the project?
- Your suggestions, recommendations to the organization.
- Your final conclusion.
  - in case of secondary data, source of data availability
  - bibliography.

**TOPIC OF THE PROJECT-** This should be explicitly mentioned at the beginning of the Synopsis. Since the topic itself gives a meaning into the project to be taken up, candidate is advised to be prudent on naming the project. This being the overall impression on the future work, the topic should collaborate with the work.

**OBJECTIVE AND SCOPE:** This should give a clear picture of the project. Objective should be clearly specified. What the project ends up to and in what way this is going to help the end user has to be mentioned.

**RESOURCES AND LIMITATIONS:** The requirement of the resources for designing and developing the proposed system must be given. The resources might be in the form of the hardware/software or the data from the industry. The limitation of the proposed system in respect of a larger and comprehensive system must be given.

**CONCLUSION:** The write-up must end with the concluding remarks-briefly describing innovation in the approach for implementing the Project, main achievements and also any other important feature that makes the system stand out from the rest.

**The following suggested guidelines must be followed in preparing the Final Project Report:**

Good quality white executive bond paper A4 size should be used for typing and duplication. Care should be taken to avoid smudging while duplicating the copies.

Page Specification :(Written paper and source code)

- Left margin - 3.0 cms
- Right margin - 2.0cms
- Top margin 2.54 cms
- Bottom margin 2.54 cms
- Page numbers - All text pages should be numbered at the bottom center of the pages.

**Normal Body Text: Font Size:** 12, Times New Roman, Double Spacing, Justified. 6 point above and below para spacing

**Paragraph Heading Font Size:** 14, Times New Roman, Underlined, Left Aligned. 12 point above & below spacing.

**Chapter Heading Font Size:** 20, Times New Roman, Centre Aligned, 30 point above and below spacing.

**Binding::**The project report should be book binding (Spiral binding and other forms of bindings are not permitted)

Colour of the bounded copy should be Navy blue.

**Submission of Project Report to MATS:** The student must submit his/her project report in the prescribed format. The Project Report should include:

1. One copy of the summary/abstract.
2. Two hard Copy of the Project Report.
3. Soft copy of project on CD in a thick envelope pasted inside of the back cover of the Project report.
4. The Project Report may be about 100 pages.

**FORMAT OF THE STUDENT PROJECT REPORT ON COMPLETION OF THE PROJECT**

- Cover Page as per format
- Acknowledgement
- Certificate of the project guide as at Annexure III (Internal Guide i.e. faculty from MATS)
- Certificate of the Head of the Department/Principal
- Certificate of the Company/Organization ( Not applicable for Independent Research)
- Synopsis of the Project
- Literature Review
- Main Report
- Objective & Scope of the Project
- Theoretical Background Definition of Problem
- Methodology adopted,
- Recommendations/ suggestions
- Conclusion.

**Annexure:**

1. Brief background of the organization where the student has developed the project.
2. List of abbreviations, Figures, Tables
3. References
4. Bibliography -Website
5. Soft copy of the project on CD/Floppy

**Formats of various certificates and formatting styles are as:**

**1) Certificate from the Guide**  
 Guide's Name, Designation & Full Address

**CERTIFICATE**

This is to certify that this project entitled “.....” submitted in partial fulfillment of Honours degree of Bachelor of Commerce to MATS University, Raipur, done by Mr./Ms. \_\_\_\_\_, ID No. \_\_\_\_\_ is an authentic work carried out by him/her at \_\_\_\_\_ under my guidance. The matter embodied in this project work has not been submitted earlier for award of any degree or diploma to the best of my knowledge and belief.

Signature of the student

Signature of the Guide

*Discipline Specific Electives*

**Semester-V**

*Group: A*

<b>B.Com (Hons.)</b>	<b>INDUSTRIAL LAW</b>	<b>BCMH504</b>
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**Course objectives:**

- The course is designed to acquaint the students about the industrial interface and to provide an understanding of certain industrial legislations in the context of the Indian Socio-economic conditions.
- To provide detailed analysis for evaluating and understanding the rules framed by the government.
- It will also help the students to develop the skills in abiding the laws of the land and to fiddle with the business as per legal requirements.
- To know about the legal environment of business, industry and related fields.

**COURSE CONTENTS**

**Module I**

**The Factories Act, 1948:** Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories, manger and occupier- their obligations, power of the authorities under the Act, penal provisions. **Case Studies (12Hours)**

**Module II**

**The Industrial Disputes Act, 1947:** Objects, authorities for settlement of industrial disputes, reference of industrial disputes; Procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provisions. **(12 Hours)**

**Module III**

**The Employees' State Insurance Act, 1948:** Objects, Definitions , Application, Employees' State Insurance Scheme, Employee s' State Insurance Corporation, Constitution-Powers and Duties of the Corporation, Wings of the Corporation, Employees' State Insurance Fund, Contribution, Benefits. **Case Studies (12Hours)**

**Module IV**

**The Payment of Gratuity Act, 1972 -** Object, continuous service, controlling authority, Payment of Gratuity, Compulsory insurance, Nomination, Recovery of Gratuity, Protection of Gratuity. **(12 Hours)**

**Module V**

**The Employees' Provident Funds & Miscellaneous provision Act,1952:** Objects, Schemes under the Act : Employees' Provident Fund Scheme, Employees' pension Scheme, 1995, Employees' Deposit Linked Insurance Scheme, Determination and Recover of Moneys due from and by Employers, protection against attachment. **(12 Hours)**

**Course Outcomes:-**

*Upon successful completion of this subject, students should:*

1. be able to explain the constitutional basis of industrial law;
2. be able to identify and analyse the significance of the collective aspects of industrial law in Australia;
3. be able to define the concepts 'industry' and 'industrial dispute';

4. be able to explain how industrial organisations play a part in industry and industrial dispute, within the restraints of common law and federal legislation; and
5. be able to identify, discuss and analyse the various industrial instruments used in relation to Australia's National Employment Standards, and their impact on wages and conditions of employment.

**Text Books:**

1. Malik, P.L. *Handbook of Industrial & Labour Law, Eastern Book, Lucknow.*
2. Dawson, W. D. *An Introductory Guide to Central Labour Legislation, Asia Publishing Bombay.*
3. Vaid, K.N. *State and Labour in India, Asia Publishing, Bombay.*
4. Indian Law Institute, *Labour Law & Labour Relations.*
5. Ramaswamy E.A. and Uma Ramaswamy, *Industry and Labour, Oxford University Press, New Delhi.*

**Reference Materials:**

1. Ramaswamy E.A. *Industrial Relations in India, Mac Millan, New Delhi.*
2. Venkatratnam C.S. *Indian Industrial Relations: Text and Cases, Oxford University Press, Delhi.*

*Discipline Specific Electives*

**Semester-V**

*Group: A*

<b>B.Com (Hons.)</b>	<b>FINANCIAL MARKET AND OPERATIONS</b>	<b>BCMH505</b>
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**Course Objectives:**

- To familiarize the students to the conceptual framework of the Financial Markets and its constituents.
- To acquaint the students with the working of financial markets in India.
- To make the students understand the regulatory framework guiding the Financial Markets in India.

**COURSE CONTENTS**

**Module-I**

**Introduction to Financial System of India:** Financial System- Definition, constituents and importance; Money Market- Indian Money Market's Composition and Structure -a) Acceptance houses- Definition and importance, b) Discount houses - Definition and importance and c) Call Money Market- Definition and importance; Recent trends in Indian Money Market- an overview. **(12 Hours)**

**Module-II:**

**Capital Market:** Security market-a) New issue market- Definition and process, (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 (an overview) **(12 Hours)**

**Module-III**

**Investors Protection:** Grievances concerning Stock Exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts. **(12 Hours)**

**Module-IV:**

**Functionaries on Stock Exchanges:** Brokers- Definition and functions, sub brokers- Definition and functions, market makers- definition and functions, jobbers- definition and functions, portfolio consultants- definition and functions, institutional investors- definition and functions and NRIs- definitions and functions. **(12 Hours)**

**Module-V:**

**Securities Contract and Regulations Act:** Main Provisions, Credit Rating. **(12Hours)**

**Course Outcomes:-**

Upon successful completion of this subject, students should:

- be able to critically analyse and provide informed comment on recent developments in the organisation and structure of the financial system, various financial markets and the instruments of these markets;

- be able to investigate, explain and analyse the causes of changes in interest and exchange rates on business and financial markets;
- be able to identify the impact of exchange rates and interest rates on financial markets, instruments and business and demonstrate how appropriate use of instruments and techniques can be used to manage and mitigate financial risks.

**Text Books:**

1. Gupta Suraj B. Monetary Economics; S. chand and Co. New Delhi.
2. Gupta Suraj B. Monetary Planning in India; Oxford ,New Delhi.
3. Sahai I.M. Financial Market Operations SBPD, Agra

**References:**

1. Bhole L. M. : Financial Markets and Institutions: TATA MC Graw Hill, New Delhi.
2. Hooda R. P. : Indian Securities Market- Investors view point; Excell Books, Delhi.
3. RBI: Functions and Working.

*Discipline Specific Electives*

Semester-V

*Group: A*

<b>B.Com (Hons.)</b>	<b>FINANCIAL STATEMENT ANALYSIS</b>	<b>BCMH506</b>
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**Course Objective:**

- To make the students expert in understanding and handling financial data.
- To give a deep insight on analyzing financial strength of an organization.

**COURSE CONTENTS**

**Module-I**

**Financial Statements:** Meaning, nature and Objectives of Financial Statement Analysis, Anatomy of Financial Statements, Forms and Contents of balance Sheets, forms and contents of Income Statements, Characteristics of ideal financial statements. Use and importance of Financial Statements, Limitations of Financial Statements.

**(12 hours)**

**Module-II**

**Analysis of Financial Statements:** Meaning and Concept of Financial Analysis, Types of Financial Analysis, Procedure, Devices.

**Comparative Statements:** Comparative Balances Sheet- Interpretation; Comparative Income Statements- Interpretation; Trend Analysis; Common Size Statement; Limitations of Financial Analysis. Practical Problems.

**(12 hours)**

**Module-III**

**Statement of Changes in Financial Positions:** Meaning and concept of funds; flow of funds; Current and non-current accounts; Fund Flow Statement; Use, significance and importance of funds flow statement; Limitations of funds flow statements, Practical problems.

**(12 hours)**

**Module-IV**

**Cash Flow Statement:** Meaning, use and Significance of Cash Flow Statement; Classification of Cash Flow; Comparison between Fund flow and Cash Flow. Practical problems.

**(12 hours)**

**Module-V**

**Ratio Analysis:** Meaning and nature of Ratio, Interpretation of Ratios, Precautions for use of ratios, use and significance of Ratio analysis. Different Classification of Ratios, Du-Pont Control Chart. Calculation and interpretation of different ratios. Practical Problems.

**(12 hours)**

**Course Outcomes:-**

1. Explain the relationship between strategic business analysis, accounting analysis and financial analysis;
2. Identify and utilise value-relevant information contained within financial statements;
3. Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);

**Text Books:**

1. Financial Management : M.Y. Khan
2. Financial Management : S.C. Kuchal
3. Financial management :I.M.Pandey
4. Financial reporting and Analysis : Lawrence Revsine.
5. Financial Management : Gupta Sharma

**References:**

1. Management Accounting : Manmohan and Goyal
2. Management Accounting : Sexena
3. Management Accounting : R.S. N PillaiandBhagwati

<i>Discipline Specific Electives</i>	<i>Semester-V</i>	<i>Group: B</i>
<b>B.Com (Hons.)</b>	<b>INDIAN BANKING SYSTEM</b>	<b>BCM507</b>

**Course Objectives:**

- To acquaint the students with different variables of the economy.
- To make students understand the linkage between money and other variables of the economy including financial sector.

**COURSE CONTENTS:**

**Module-I**

**Overview of Indian financial system:** Concept of financial intermediation.Organized financial system; Commercial Banks, Foreign Banks, Co-operative Banks. **(12 Hours)**

**Module- II**

**Non- Banking financial intermediaries:** Financial markets; Money market, capital market(Debt & Equity Markets) **(12 Hours)**

**Module-III**

**Role of RBI as a regulator:** RBI Act, Monetary Policy objectives, Money supply and control of inflation, Interest rate policy and its implications, Branch licensing policy. **(12 Hours)**

**Module-IV**

**Emerging trends in Banking;** Financial sector reforms, Universal Banking, Micro Financing, Financial Planning and Wealth Management. Consolidation of Indian Banks, Trends of Bank assurance in India, Basell II and its impact on Indian Banking Sector. **(12 Hours)**

**Module-V**

**Regional Rural and Cooperative banks in india:** Functions; role of regional rural and cooperative banks in rural india; progress and performance. **(12 Hours)**

**Course Outcomes:-**

1. To able to understand commercial banking system in India
2. To able to understand cooperative and rural banking in India
3. To able to understand Non banking financial institutions & financial services in India
4. To able to understand working & operation of RBI

**Suggested Readings:**

1. Mittal R.K., Saini A.K. &Dhingra Sanjay (2008) Emerging Trends in the Banking Sector, Macmillan
2. Gupta, SurajBhan, (2006) Monetary Economics, S. Chand & Company.
3. The ICFAI University (2005) Money and Banking.

4. Vasudevan A. (2003) Money and Banking, Academic Foundation New Delhi.
5. RBI Reports on money and banking (Monthly Bulletins, Report on Currency and

### *Discipline Specific Electives*

Semester-V

*Group:B*

<b>B.Com (Hons.)</b>	<b>BANKING AND INSURANCE ACCOUNTING</b>	<b>BCMH508</b>
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#### **Course Objectives:**

- To familiarize the students with the legal provisions related to the maintenance of Accounts by different statutory bodies.
- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations. The main focus is on formatted accounting practices

### **COURSE CONTENTS**

#### **Module-I**

**Accounts of Banking Companies-** Meaning of Banking Company, Legal Provisions, Non-banking assets, minimum capital and reserve, Floating charges, Statutory reserve, Cash Reserves and statutory Liquidity reserve-Preparation of Final Accounts, Form of P&L Account and Balance Sheet, Guidelines of RBI for preparation of Profit and Loss account and Balance Sheet. **(12 Hours)**

#### **Module-II**

**Accounting of General Insurance Companies:** Types of insurance, Life Insurance, Insurance terms, premium, Consideration for annuities granted, Statutory Requirements. Preparation of Revenue Account, Balance Sheet, ascertainment of profit, treatment of profit, General Insurance, Re-insurance and Commission, Form of Revenue Accounts and balance Sheet. **(12 Hours)**

#### **Module-III**

**Accounting of Life Insurance Companies:** Important Terminology, Revenue Account, Balance Sheet, Statutory Requirements **(12 Hours)**

#### **Module-IV**

**Voyage Accounts:** Important terms; Preparation of Voyage Account; Difference between Voyage Account and P& L Account; Incomplete Voyage Accounts. **(12 Hours)**

#### **Module-V**

**Hotel Accounting:** Types of customers, Basis of charging room rates, Basis of checkout time. Hotel accounting- Front Office, back Office of the house, General Book Keeping. **(12 Hours)**

#### **Course Outcomes:-**

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure

#### **Text Books:**

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta
4. Advanced Financial Accounting : S.P Jain and K.L Narang

## References:

1. Advanced Accountancy : S. N. Maheswary
2. Modern Accountancy : Hanif and Mukherjee

### *Discipline Specific Electives*

### Semester-V

### *Group: B*

<b>B.Com (Hons.)</b>	<b>RISK MANAGEMENT</b>	<b>BCM509</b>
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### Course Objectives:

- The course is framed to create an appreciation of the importance of the insurance in managing various types of risks.
- It provides a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk.

## COURSE CONTENTS

### Module-I

Concept of risk: Risk, Uncertainty, Peril, Hazard, Subjective risk, Acceptable risk versus Unacceptable risk, Classification of risk, Classification of Pure risk, The cost of risk, Degree of risk. **(12 Hours)**

### Module-II

Requirements of insurable risks, Difference between insurance and gambling, benefits and costs of insurance to society, Advantages and disadvantages of insurance in hedging risks. **(12 Hours)**

### Module-III

Meaning, Scope & Objective of Risk Management, Personal risk management, Corporate risk management, Risk Management Process, The Administration of Risk Management Process- influencing factors, constraints, monitoring & review. **(12 Hours)**

### Module-IV

The Business of Insurance: Management of risk by individuals, management of risk by insurers, fixing of premiums reinsurance and its importance for insurers , role of insurance in economic development and social security, contribution of insurance to the society, Risk and Law of large number. **(12 Hours)**

### Module-V

Risk Control- Risk avoidance, Risk reduction- Classifications, Evaluation of risk reduction measures. Risk Financing- Retention—Determination of retention levels, Captive Insurer, Self Insurance, Risk retention group. Insurance Transfer, Non-insurance transfer. **(12 Hours)**

### Course Outcomes:-

Understand the various alternatives available for investment.

Learn to measure risk and return.

Find the relationship between risk and return.

Value the equities and bonds.

Gain knowledge of the various strategies followed by investment practitioners.

### Text Books :

1. Principles of Risk Management & Insurance - George E. Rejda.
2. Risk Management & Insurance- Scott Harington
3. Risk Management & Insurance- C. Arthur Willams.



## Semester-VI

<b>B.Com (Hons.)</b>	<b>ACCOUNTING FOR MANAGERIAL DECISIONS</b>	<b>BCM601</b>
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### Course Objectives:

- To familiarize the students to the Concept of Management Accounting System and its importance as well as usage.
- To give a practical based knowledge on the usage of Accounting Information for various Managerial Decisions.
- To enable students to identify appropriate Management Accounting Techniques for Decision Making, Planning and Control; and apply these Techniques in the generation of Management Accounting Reports.

### COURSE CONTENTS

#### Module-I

Introduction to Management Accounting: Meaning, Nature and Scope of Management Accounting, Objectives and Functions of Management Accounting. Role of Management Accountant, Relationship between Financial Accounting, Cost Accounting and Management Accounting. Limitations of Management Accounting. **(6 Hours)**

#### Module-II

**Ratio Analysis with sufficient Practical Problems (16 Hours)**

#### Module-III

**Budgets and Budgetary Control** : Meaning, Objectives and Limitations of Budgetary control types of Budget, Production quantity and cost budget, Raw Materials quantity and Cost Budget, Sales budget, Fixed and Flexible budget, Cash Budget. (Receipts and Payments Method), Performance Budgeting, Zero Based Budgeting. **(12 Hours)**

#### Module-IV

**Standard Costing and Variance Analysis**: Concept of historical Cost and Standard Cost. Nature of Standard Costing. Standard Costing Vs Budgetary Control. Material Cost Variances, Labour Cost Variances, Overhead Variances, Sales Value Variances and Sales Margin Variances. **(14 Hours)**

#### Module-V

**Marginal Costing and Absorption Costing**: Introduction, meaning and definition of marginal Cost and Marginal Costing. Marginal Costing Vs. Absorption Costing. Marginal Cost Equation. **(12 Hours)**

### Course Outcomes:-

1. Explain and use accounting information in business decision-making contexts
2. Critically analyse financial reports and financial information to advise upon and improve business practices.
3. Apply the major types of financial statement analysis to plan and control business activities
4. Use the major techniques of financial and management accounting to make informed business decisions

### Text Books:

1. Management Accounting : M Y Khan and P K Jain
2. Management Accounting & Financial Control : S.N. Maheshwari
3. Management Accounting : I.M. Pandey
4. Management Accounting : Sharma and Gupta
5. Management Accounting : J.M. Gowda

### Reference materials:

1. Management Accounting : Manmohan and Goyal
2. Management Accounting : Saxena
3. Management Accounting : R.S. N Pillai and Bhagwati

**Semester-IV**

<b>B.Com(Hons.)</b>	<b>INDIRECT TAXES</b>	<b>BCM602</b>
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**Course Objectives:**

- To provide basic knowledge of Indirect Tax laws and to acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To give practical experience relating to taxation and filing of returns.

**COURSE CONTENTS**

**Module-I**

**Introduction:** Direct Tax and Indirect Tax, Special features of indirect tax levies- all pervasive nature, Contribution to Government Revenues, fiscal performance as instrument of planning and development role of indirect tax laws. **(8 Hours)**

**Module-II**

**Central Excise Act, 1944:**

Nature of Excise Duty, coverage, levy and collection of excise duties Provisions governing Manufacture and removal of excisable goods.

Determination of Price of Excisable Goods. Classification of goods under Central Excise Tariff Act, 1985. Assessment, payment of duty and rate of duty. **(12 Hours)**

**Module - III**

**Computation of Central Excise Duty:** Computation of Central excise duty; Concession to small scale industry Penalties, offenses and punishments, Appeals and revisions; VAT and CENVAT; Cascading effect to taxes, economic advantages in Europe, difficulties in administering VAT, CENVAT Scheme. Scope and coverage of CENVAT, Difference between MODVAT and CENVAT. **(12 Hours)**

**Module- IV**

**Central Sales Tax Act, 1956:** Introduction, Inter-state sales, Intra-state Sales and sales in the course of import and export, Sales tax liability, Registration of dealers, Levy of tax, collection of tax, penalties and prosecution, settlement of disputes; Computation of tax. **(14 Hours)**

**Module- V**

**Customs Act, 1962:** Introduction, Important definitions, valuation of goods, tax liability, Import procedures and documents, Export procedures and documents, Customs Duty Authorities and their powers, Penalties and prosecutions, Appeals and Revision; Computation of customs Duty. **(14 Hours)**

**Course Outcomes:-**

- understand the concept of VAT,
- identify situations where input tax credit is available,
- differentiate between CST and VAT,
- appreciate the role of VAT,

**Text Books:**

- |                                      |                              |
|--------------------------------------|------------------------------|
| 1. Indirect Taxes - Law and Practice | : V.S. Datey                 |
| 2. Indirect Tax laws                 | : V.K. Sareen, Shaema, Ajay. |
| 3. Indirect Taxes                    | : GirishAhuja                |
| 4. Indirect Taxes                    | : H.C. Mehrotra              |
| 5. Indirect Taxes                    | : SreepalSeklecha            |

**Reference materials:**

- |                                 |             |
|---------------------------------|-------------|
| Central Excise manual           | : L.K. Jain |
| Indirect taxes Law and practice | : V.S.Datey |
| Customs Manual                  |             |

B.Com (Hons).	PRACTICE OF INCOME TAX	BCM603
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**Course Objectives:**

- To give expert knowledge of application of the principles of Income Tax Laws.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To give practical experience relating to taxation and filing of returns.

**COURSE CONTENTS****Module- I**

**Clubbing of Income; Set off Carry forward of losses:** With necessary practical questions. (12 Hours)

**Module-II**

**Deductions from Gross Total Income:** (4 Hours)

**Computation of Income Tax:** Individual, Procedure for computing Total Income, Computation of Tax liability, Practical questions (8 Hours)

**Module- III**

**Computation of Income Tax:** Hindu Undivided Families., Residence of HUF; Income which are not treated as family income; Assessment of HUF; Procedure for assessment after partition from a HUF; Practical questions. (9 Hours)

**Computation of Income Tax:** Firms and Association of Persons: Adjustment of PL A/c; Computation of Income of a partner from the firm; Treatment of loss;; computation of Book Profit; **AOP or BOI:** Computation of share of a member of AOP or BOI (9 Hours)

**Module- IV**

**Procedure for Assessment:** Return of Income; Due date; Forms; Return of Loss; PAN; Types of Assessment; Rectification of mistake; Notice of demand.

**Deduction of Tax At source:** Payments subject to TDS.

**Advance Payment of Tax:** Computation of Advance Tax

**Recovery and Refund of Tax:** Recovery of Tax; Refund; (12Hours)

**Module-V**

**Tax Planning:** Objectives, importance and limitations of tax planning; Types of Tax Planning; Tax Avoidance; Tax evasion; Tax management (6 Hours)

**Course Outcomes:-**

Upon successful completion of the course, students will be able to:

1. Outline and summarise with intellectual independence the tax issues that arise in complex legal problems;
2. Formulate arguments about the way in which those complex legal problems are likely to be resolved, noting contrary arguments and their strengths; provide legislation and case law for propositions of law that they use in those arguments;
3. Apply legislation and case law to a given set of facts; where applicable, distinguish the facts in decided cases from those in a given set of facts and build this into argument;

**Text Books:**

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax laws and Practice : V.K. Singhania
3. Income Tax : Girish Ahuja
4. Income Tax : Bhagawati Prasad

5. Direct Taxes : B.B. Lal  
 6. Income Tax : ShreepaSeklecha

**References:**

1. Direct Taxes- Law and practice : Bhagwathi Prasad  
 2. Income Tax :Gaur and Narang  
 3. How to compute your Salary : Hand books, Income Tax Department  
 4. Journals : Institute of Chartered Accountants

*Discipline Specific Electives*

**Semester-VI**

*Group: A*

<b>B.Com (Hons.)</b>	<b>FINANCIAL MANAGEMENT</b>	<b>BCMH604</b>
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**Course Objective:**

- This course should provide the students an understanding of basic theory, concepts, and tools used in financial management.
- To give a basic knowledge to read, analyze and interpret the financial statement.
- To give a clear understanding on the current issues.

**COURSE CONTENTS**

**Module-I**

**Introduction to Financial Management:** Objectives, Functions, Scope, Evaluation, Interface of Financial management with other Areas, Environment of Corporate Finance. Financial Goals, Profit Vs. Wealth maximization. Objectives and Principles of sound financial Planning; Long term and short financial Planning.  
**(12 Hours)**

**Module-II**

**Capital Budgeting:** Meaning and Significance, Capital budgeting Process, Cost and benefits, Investment Criteria, Pay Back Period Method, Return On Investment, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, NPV and IRR comparison.  
**(8 Hours)**

**Module-III**

**Sources of Finance:** Equity, Preference Capital, Bonds, Debentures, Warrants, Term loans and Deferred Credit, Government Subsidies.  
**(6 Hours)**

**Working Capital Management:** Nature of Working Capital, Significance of Working Capital, Operating Cycle and Factors Determining Working Capital Requirements, Estimation of Working Capital. Management of Working Capital - Cash, Receivables and Inventories  
**(6 Hours)**

**Module-IV**

**Capital Structure:** Introduction, Factors affecting Capital Structure,  
**Capital Structure Theories:** Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, Traditional Approach.  
**(12 Hours)**

**Module-V**

**Dividend Policies:** Issues in Dividend Policies; Walter's Model; Gordon's Model; M.M Hypothesis. Forms of Dividends and Stability in Dividends, Determinants of Dividend  
**(12 Hours)**

**Course Outcomes:-**

1. Explain the relationship between strategic business analysis, accounting analysis and financial analysis;
2. Identify and utilise value-relevant information contained within financial statements;
3. Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);

**Text Books:**

1. Financial Management : I. M. Pandey
4. Financial Management : S.C. Kuchal
5. Financial Management : Sharma and Gupta

**Reference Materials:**

1. Financial management : S.N. Maheswal
2. Financial Management : M Y Khan and Jain
3. Financial management : Dr. Prasanna Chandra

B.Com (Hons.)	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	BCMH605
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**Course Objectives:**

- To familiarize the students with different investment alternatives,
- Introduce them to the framework of their analysis and
- Highlight the role of investor protection making them aware of the approaches to understand the constraints for equity analysis, portfolio analysis and financial derivatives.

**COURSE CONTENTS****Module-I**

**An Introduction to the Investment Environment:** Definition and steps to make a investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return. **(10 Hours)**

**Module-II:**

**Approaches to Equity Analysis:** Introduction to Fundamental Analysis- Meaning, Importance and constituents, Economic analysis, Industry Analysis, Company Analysis and other factors **(12 Hours)**

**Module-III:**

**Technical Analysis-**Definition, Importance and Techniques, Dow Theory, Characteristics. Different Types of Charts, chart Patterns. **(12 Hours)**

**Module-IV:**

**Portfolio Analysis and Financial Derivatives:** Portfolio-Definition, Diversification-Definition and Importance, Relationship between Portfolio Risk and Return. Commodities-Definition and importance in the context of investments, real estate-Definition and importance in the context of investments, and mutual funds-Definition and importance in the context of investments. Introduction to Financial Derivatives- Options (Definitions and importance), Futures (Definition and importance), Swaps (Definitions and importance), Financial Derivatives Markets in India-An overview **(14 Hours)**

**Module-V:**

**Fixed Income Securities:** Meaning and Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating-Definition and process of execution. **(12 Hours)**

**Course Outcomes:-**

Understand the various alternatives available for investment.

Learn to measure risk and return.

Find the relationship between risk and return.

Value the equities and bonds.

Gain knowledge of the various strategies followed by investment practitioners.

**Text Books:**

1. Bhalla, V.K., "Investment Management", S. Chand & Co.
2. Singh, Preeti., "Investment Management", Himalaya Publications.
3. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.

**References**

1. Jones, C.P., "Investments Analysis and Management", Wiley, 8th ed
2. Vohra, N.D., and B.R. Bagri, "Futures and Options", Tat McGraw Hill Publishing Company Ltd.

B.Com (Hons.)	COST AND MANAGEMENT AUDIT	BCMH606
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**Course Objectives:**

- To provide an in-depth study of the body of knowledge comprising of the techniques and methods of planning and executing a Cost and Management Audit.
- To give a practical knowledge on Cost and management Audit Work.

**COURSE CONTENT****Module-I**

**Introduction-** Importance of Management Audit, Objectives, Criticism, Statutory Audit and Management Audit. Preliminaries to conduct management Audit, Management Audit programme, Work and duties of Management Auditor, Management Auditor's Report. (12Hours)

**Module-II**

Audit of the Management Processes and Functions, such as Planning, Organization, Staffing, Co-ordination, Communication, Direction and Control. (12Hours)

**Module-III**

**Corporate Service Audit** (Customer Services): Product (Research and Development) and import substitution, customer's Channels (export) CRM. (8Hours)

Audit of Social Responsibility management. (4 Hours)

**Module-IV**

**Cost Audit:** Nature, Objects and scope of cost audit, Appointment of cost auditor, rights, responsibilities, status, relationship and liabilities of cost auditor.

**Planning the Audit:** List of records and Reports, Preparation of the Audit Programme. Verification of records and reports. Audit Notes and Working papers. (12 Hours)

**Module-V**

**Cost Audit Reports:** Contents of the Report, Notes and Qualification to the Report, Cost Auditor's Observations and Conclusions. Comparative studies between cost audit and financial audit with special reference to disclosure of information to members, parliament and the general public. (12Hours)

**Course Outcomes:-**

To know rules and processor of cost of audit, making audit programme of cost audit

To know the effectiveness of management policy evaluation of manager

To evaluate effectiveness of an organization

**Text Book:**

1. The Management System Auditor's Handbook : Joe Kausek
2. Principles and Practice of Auditing : R.G. Sexena
3. Practical Auditing : B N Tandon
4. Contemporary Auditing : Kamal Gupta

B.Com (Hons.)	COMMERCIAL BANK MANAGEMENT	BCMH607
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**Course Objectives:**

- To help the students to understand the complexities of Banking system and financial market and their impact in Business.

- To familiarize the students with basic facts of business.

## COURSE CONTENTS

### Module- I

**Overview of Commercial Banking in India:** Role and Functions of Commercial Banks, Indian Banking in Pre-Nationalization and Post-nationalization Phases, Banking Sector Reforms and their Implications on Indian Banking Sector Changing Role of Indian Banks, Reforms and Restructuring of Bank Management, Management of Private Sector Banks and Public Sector Banks, Management of Banks in Rural Areas. (12 Hours)

### Module- II

**Functions of Bank Management:** Planning, Organizing, Directing, Coordinating, Controlling, Hierarchy of Management and functions at each Level, Strategic Planning in Banks, Budgeting in Banks, RBI and its Role in Bank Management and Regulation, Prevention of Money laundering Act. (12 Hours)

### Module- III

**Customer Relationship Management in banks:** Meaning and objectives of CRM in banks, Strategies for Expanding Customer Base Services to Different Categories of Customers: Retail, Corporate, International, Rural Banking Ombudsman Scheme, Customer Retention, Handling Customer Grievances.(12 Hours)

### Module- IV

**Bank Marketing Management:** Marketing of Banking Services, Marketing Mix for Banking Services, Developing Marketing Strategies and plans ,Marketing Budget, Organization of Marketing Functions in Bank, Mobilization. (12 Hours)

### Module- V

**Emerging Trends in Banking System:** Modern Techniques used in Banks, Facilities provided by banks, Various Financial Schemes of Public & Private Sector Banks. (12 Hours)

### Course Outcomes:-

After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Commercial bank.

Throughout the course, students will develop their understanding and expertise in various matters relating to operations of a commercial bank. After completion of the course, students are expected to have good command understanding of banking system and banks. The students are also expected to have better understanding of various activities of commercial banks.

### Text Books:

1. Principles of Bank Management : Desai Vasant
2. Money Banking and International Trade : M.C.Vaish
3. Money Banking, International Trade : M.L.Jhingam
4. Commercial Bank Management : Reed.E.W.

### References:-

1. Reserve Bank of India Bulletin
2. Banking Law & Practice: M.L.Jhingam
3. Banking Law & Practice: Varshney

### *Discipline Specific Electives*

### Semester-VI

### *Group: B*

<b>B.Com (Hons.)</b>	<b>E-BANKING</b>	<b>BCMH608</b>
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### Course Objectives:

- To make the students familiar to modern banking system and new terminologies.
- To give practical knowledge on the working system of modern banking.

## COURSE CONTENTS:

### Module-I

**Banking concepts of E-Banking :** Features E - banking strategy & models: IT in finance & service delivery. Introduction to ATMs, Internet Banking & Mobile Banking. Standalone systems, LAN & WAN. **(12 Hours)**

### Module-II:

**Electronic Payment Systems:** Teller machines at the bank counters, cash dispensers, ATMs, Anywhere Anytime banking, Home banking (Corporate and Personal), online enquiry and update facilities personal Identification. Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, Micro fiche, note and coin counting devices. **(12 Hours)**

### Module-III:

**Electronic fund transfers system:** - playing messages (telex or data communication) - structured messages (SWIFT etc.), RTGS information Technology: Current trends, Bank net RBI net, Demat, Nic net, I-net, Internet, E-mail etc.

**(12 Hours)**

### Module-IV:

**Impact of technology and banks protecting the confidentiality and secrecy of data effect on customers and service quality:** A. Audit Trails: Rangarajan, Saraf and shree committee recommendation. B. Technology Management: RTGS: Infrastructure requirement, RTGS transactions. **(12 Hours)**

### Module-V:

**Security features SFMS:** Formats of SFMS, SFMS transaction, Security aspects; RAS: Requirements of RAS, Application, security features of RAS, Digital Certificate: PKI, CCA, CA, RA - Types of digital Certificates, application of digital Certificate, legal status, IT Act: Electronic Records, Digital Signature, application of Electronic transactions; Cyber law -Its application. **(12 Hours)**

### Course Outcomes:-

- Use electronic telephone and internet banking systems
- Describe the dynamic form of international financial integration,
- Describe the contribution of electronic finance to financial globalization and international regulation of electronic finance

### TEXT BOOKS :

1. Managing with information by H.JeromeLenter
2. Computer information Technology Global Business by Puri and Vidin Puri
3. Fundamentals of data base Systems by Jerome Lenter, Pearson
4. An Introduction to Information Technology byDr. Srinivasavallabhan, Sulthan Chand & Sons.

### References:

1. Law of Information Technology, D.P.Mittal, Tax Man. e Markets, Macmillan, 2007
2. D.Geevanatham - Foreign Exchange - Sulthanchand& Sons.
3. ABC of Foreign Exchange by clareG.Gump.
4. Foreign Exchange management by Rajwadi
5. Guide to Foreign Exchange regulation – Krishnamoorthy. S
6. Money, Banking, International Trade – Vaish

### *Discipline Specific Electives:*

### Semester-VI

### *Group: B*

<b>B.Com (Hons.)</b>	<b>LEGISLATIVE INSURANCE FRAMEWORK</b>	<b>BCM609</b>
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### Course Objectives:

- The insurance idea is an old-institution of transactional trade. Even from olden days merchants who made great adventures gave money by way of consideration, to other persons who made assurance, against loss of their goods, merchandise ships and things adventured.



- Besides, the insurance idea has a compensatory justice component. This course is designed to acquaint the students with the conceptual and operational parameters, of insurance law.

### **COURSE CONTENT:**

#### **Module-I**

**Introduction:** Nature- Definition- History of Insurance- History and development of Insurance in India- Insurance Act, 1938- (main sections) Insurance Regulatory Authority Act, 1999: Its role and functions.

#### **Module - II**

**Contract of Insurance:** Classification of contract of Insurance- Nature of various Insurance Contracts- Parties there to- Principles of good faith - non disclosure - Misrepresentation in Insurance Contract- Insurable Interest- Premium: Definition method of payment, days of grace, forfeiture, return of premium, Mortality; The risk - Meaning and scope of risk, CausaProxima, Assignment of the subject matter.

#### **Module- III**

**Life Insurance:** Nature and scope of Life Insurance- Kinds of Life Insurance. The policy and formation of a life insurance contract- Event insured against Life Insurance contract- Circumstance affecting the risk- Amount recoverable under the Life Policy- Persons entitles to payment- Settlement of claim and payment of money- Life Insurance Act, 1956- Insurance against third party rights- General Insurance Act, 1972- The Motor Vehicles Act, 1988 - Sec. (140-176), Nature and scope- Absolute or no fault liabilities, Third party or compulsory insurance of motors vehicles- Claims Tribunal Public Liability Insurance -Legal aspects of Motor Insurance -Claims - Own Damages Claims - Third Party Liability Claims.

#### **Module - IV**

**Fire Insurance:** Nature and scope of Fire Insurance -Basic Principles - Conditions & Warranties - Right & Duties of Parties - Claims - Some Legal Aspects. Introduction to Agriculture Insurance - History of Crop Insurance in India - Crop Insurance Underwriting, Claims, Problems associated with Crop Insurance - Cattle Insurance in India.

#### **Module- V**

**Marine Insurance:** Nature and Scope- Classification of Marine policies- Insurable interest- Insurable values- Marine insurance and policy- Conditions and express warranties- Voyage deviation- Perils of sea- Loss- Kinds of Loss- The Marine Insurance Act, 1963 (Sections 1 to 91).

#### **Course Outcomes:-**

- understand the basic principles of insurance law;
- explain and apply the general principles of insurance law;
- understand the legislation that regulates insurance,
- provide an overview of the interaction between legislation and the common law relating to insurance;
- understand the operation of insurance law in a practical context.

#### **Text Books:**

1. K. S. N. Murthy and K. V. S. Sharma - Modern Law of Insurance in India.
2. M. H. Srinivasan - Principles of Insurance Law.

#### **Reference Books:**

1. E. R. Hardyvamy - General Principles of Insurance Law, relevant Chapters.
2. Insurance Act, 1938. The Marine Insurance Act, 1963.
3. General Insurance (Business) (Nationalization) Act, 1972.
4. The Life Insurance Corporation Act, 1956. Motor Vehicle Act.

