

# **B.COM I SEM**

## ENVIRONMENTAL SCIENCE

**Course code: CHY103**

**Maximum Marks: 100**

**L-T-P Structure: 2-0-0**

**Course Type: Ability-(AECC)-1**

**Course objective:** To acquaint the students with the fundamentals of environment and environmental science. The course will use and focus on Ecosystem, Environmental pollution, various Social Issues.

### MODULE-I

**Introduction and natural resources:** Multidisciplinary nature and public awareness, renewable and non renewable resources and associated problems, forest, water , mineral, food , energy and land resources. Introduction to natural resources, conservation of natural resources and human role.

### MODULE-II

**Ecosystem:** Ecological concepts, concept of ecosystems, types of ecosystems, ecosystem structure and functioning, energy flow, food chains and food webs, ecological pyramids

### MODULE-III

**Biodiversity and Conservation:** Definition, genetic species and ecosystem diversity biogeographically , classification of Indian value of biodiversity at national and local levels, India as a mega-diversity nation , treats to biodiversity and endangered and endemic species of India, need for conservation of biodiversity.

### MODULE-IV

**Environmental pollution:** Definition , causes, effect and control of air pollution , water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, electromagnetic pollution, nuclear hazards , human role in prevention of pollution, solid waste management, disaster management, floods , earthquake, cyclone, and landslide

**Firework Safety:**, Combustion of firework and pollution (noise, smoke, fireworks fallout and residue pollution), heavy metal toxicity due to fireworks and associated health effects.

### MODULE-V

**Social Issue and Environment:** Unsuitable to suitable development , urban problem related to energy and water conservation, environment protection act, wild life protection act, forest conservation act, environmental issues, population explosion, and family welfare programme. Environmental and human health HIV, women and child welfare, role of information technology on environment and human health.

**Corruption:** definition and reasons, details of organizations/agencies working against corruption, role of individual against corruption and mode of action.

**Ethics :** Meaning , nature, determinants and objectives of ethics, ethics and its relation to values norms and morals, Indian ethos, Swami Vivekananda and ethics.

## **REFERNCE BOOKS:**

1. Agrawal,K.C.: Fundamentals of Environmental Biology,2001, Bikaner (India): Nidhi Publishers
2. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA
3. Odum E.P.: Fundamentals of Ecology,1996, Dehradun: Natraj Publisher
4. Chapman,J.L. & Reiss, M.J.: Ecology: Principles and Applications, 1995, Cambridge University Press
5. Atmospheric pollution, by W Buch , Tata McGraw Hill(TMh)
6. Professional Ethics and Human Values, Govindarajan M, PHI Learning Private Limited , Delhi
7. Corruption and Reform in India By Jennifer Bussell , Cambridge University Press

# Fundamentals of Management

**Course code: BCM101**

**L-T-P Structure: 5-1-0**

**Maximum Marks: 100**

**Course Type: Core Course**

**Course Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

## **Course contents:**

### **MODULE-I**

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

### **MODULE-II**

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

### **MODULE-III**

Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, . Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence.

### **MODULE-IV**

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

## **Readings:**

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.

6. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.
7. Luthans Fred: Organisational Behaviour, Tata McGraw Hill.
8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. - Organisational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organisational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
15. Navin Mathur, Management Gurus , National Publishing House, New Delhi

## **BUSINESS ACCOUNTING**

**Course code: BCM102**

**L-T-P Structure: 5-1-0**

**Maximum Marks: 100**

**Course Type: Core Course**

**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

### **MODULE 1**

Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three-column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

### **MODULE 2**

Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

### **MODULE 3**

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

### **MODULE 4**

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis.

### **MODULE 5**

Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

**Readings:**

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services

## **BUSINESS LAW**

**Course code: MGT100**  
**Maximum Marks: 100**

**L-T-P Structure: 3-1-0**  
**Course Type: Core Course**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Contents:**

### **Module 1: The Indian Contract Act, 1872: General Principles of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

### **Module 2: The Indian Contract Act, 1872: Specific Contracts**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

### **Module 3: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

### **Module 4: Partnership Laws**

#### **A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners



- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

## **B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

## **Module 5: The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House.
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education.

**Note: Latest edition of text books may be used.**

## Fundamental of Computers

**Course code: BCS101**  
**Maximum Marks: 100**

**L-T-P Structure: 4-0-0**  
**Course Type: Skill Enhancement(SEC)**

**Objective:** To understand the basic concepts of computers and its peripherals. It includes the topics such as history of computers, generation of computers, classification of computers, Computer Peripherals, Storage Devices and other aspects related to computers.

**MODULE 1:-**Brief history of development of computers, Computer system, concepts, Computer system characteristics, Capabilities and limitations, Types of computers Generations of computers, Personal Computer (PCs) - evolution of PCs, configurations of PCs- Pentium and Newer, PCs specifications and main characteristics. Basic components of a computer system - Control Module, ALU, Input/output functions and characteristics, memory - RAM, ROM, EPROM, PROM and other types of memory.

Computer software and its types, Programming languages - Machine, assembly and high level, Language translators, Overview of the Digital Computer System - Processor, Memory, Input and Output Devices, Storage Devices, Operating Systems, Application Software, Types of Computers.

**MODULE 2:-**Input/Output& Storage Modules:-Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen, Monitors - characteristics and types of monitor -Digital, Analog, Size, Resolution, Refresh Rate, Interlaced / Non Interlaced, Dot Pitch, Video Standard - VGA, SVGA, XGA etc, Printers& types - Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Sound Card and Speakers

**MODULE 3:-**Software and its Need, Types of Software - System software, Application software, System Software - Operating System, Utility Program, Programming languages, Assemblers, Compilers and Interpreter, Introduction to operating system for PCs-DOS Windows, Linux, File Allocation Table (FAT & FAT 32), files & directory structure and its naming rules, booting process details of DOS and Windows, DOS system files.

**Internet Applications:** Internet, Internet Applications, e-Mail, IRC, Web Surfing, Web Browsers, Search Engines, Internet Service Providers, Downloading, Audio and Video Conferencing. Security issues in Internet - Bugs, Viruses, Anti-viruses, and Firewalls etc. Internet threats to the society, Cyber laws and Legal issues

**MODULE 4:-**Use of communication and IT- Communication Process, Communication types- Simplex, Half Duplex, Full Duplex, Communication Protocols, Communication Channels - Twisted, Coaxial, and Fiber Optic. Serial and Parallel Communication, Modem - Working and characteristics, Types of network Connections - Dialup, Leased Lines, ISDN, DSL, Broad band ,Types of Network - LAN, WAN, MAN , VPN etc., Topologies of LAN - Ring, Bus, Star, Mesh and Tree topologies, Components of LAN - Media, NIC, NOS, Bridges, HUB, Routers, Repeater and Gateways. Internet: Evolution, World Wide Web Internet Services, Convergence of technologies.

**MODULE 5:-**Representation of Data: Digital versus Analog, Digital number system (binary, octal, decimal and hexadecimal numbers,), Conversion from one form to another, fractional numbers and signed numbers, Complements, Arithmetic operations on binary numbers, Fixed point and floating point representations. Boolean algebra (addition, subtraction, multiplication and division), Logic Gates (NOT, OR, AND, NAND, NOR, XOR, XNOR).

**Text/Reference Books:**

1. Leon, AlexisEtal“Introduction to Computers” Vikas Publishing House
2. Dr. Durgesh Pant, Mahesh Kumar Sharma, “Fundamentals of Information Technology”
3. V. Rajaraman, “Introduction to Information Technology “Prentice- Hall of India
4. Ritchie & Kernighan, The C Programming language, 2nd Ed., PHI.
5. Dey&Ghosh, Computer Fundamentals and programming in C, Oxford.
6. Kamthane, Programming in C, 2nd Ed., Pearson.

# Fundamental of Computers Lab

**Course code: BCS102**  
**Maximum Marks: 100**

**L-T-P Structure: 0-0-4**  
**Course Type: Skill Enhancement (SEC)**

**Objective:** To understand the basic concepts of computers and its peripherals. It includes the different DOS commands, Word processing tool, tabular data, typing practices and other aspects related to computers.

## List of Practicals

1. Given a PC, name its various components and list their functions
2. Identification of various parts of a computer and peripherals
3. Practice in installing a computer system by giving connection and loading the system software and application software
4. Installation of DOS and simple exercises on TYPE, REN, DEL, CD, MD, COPY, TREE, BACKUP commands
5. Exercises on entering text and data (Typing Practice)

## 6. Installation of Windows 98 or 2000 etc.

Features of Windows as an operating system

- Start
- Shutdown and restore
- Creating and operating on the icons
- Opening closing and sizing the windows
- Using elementary job commands like - creating, saving, modifying, renaming, finding and deleting a file
- Creating and operating on a folder
- Changing setting like, date, time color (back ground and fore ground)
- Using short cuts
- Using on line help

## 7. MS-WORD

- File Management: Opening, creating and saving a document, locating files, copying contents in some different file(s), protecting files, giving password protection for a file
- Page set up: Setting margins, tab setting, ruler, indenting
- Editing a document: - Entering text, Cut, copy, paste using tool- bars
- Formatting a document:  
Using different fonts, changing font size and colour, changing the appearance through bold/ italic/ underlined, highlighting a text, changing case, using subscript and superscript, using different underline methods
- Aligning of text in a document, justification of document, Inserting bullets and numbering
- Formatting paragraph, inserting page breaks and column breaks
- Use of headers, footers: Inserting footnote, end note, use of comments
- Inserting date, time, special symbols, importing graphic images, drawing tools
- Tables and Borders:  
Creating a table, formatting cells, use of different border styles, shading in , merging of cells, partition of cells, inserting and deleting a row in a table
- Print preview, zoom, page set up, printing options
- Using Find, Replace options

- Using Tools like: Spell checker, help, use of macros, mail merge, thesaurus word content and statistics, printing envelopes and labels
  - Using shapes and drawing toolbar,
  - Working with more than one window in MS Word,
  - How to change the version of the document from one window OS to another
- Conversion between different text editors, software and MS word

## 8. MS-EXCEL

- Starting excel, open worksheet, enter, edit, data, formulas to calculate values, format data, create chart, printing chart, save worksheet, switching from another spread sheet
- Menu commands- create, format charts, organise, manage data, solving problem by analyzing data, and exchange with other applications. Programming with MS-Excel, getting information while working
- Work books:  
Managing workbooks (create, open, close, save), working in work books, selecting the cells, choosing commands, data entry techniques, formula, creation and links, controlling calculations, working with arrays
- Editing a worksheet, copying, moving cells, pasting, inserting, deletion cells, rows, columns, find and replace text, numbers of cells, formatting worksheet.
- Creating a chart:-Working with chart types, changing data in chart, formatting a chart, use chart to analyze data
- Using a list to organize data, sorting and filtering data in list
- Retrieve data with MS - query: Create a pivot table, customising a pivot table.
- Statistical analysis of data
- Customise MS-Excel:-How to change view of worksheet, outlining a worksheet, customize workspace, using templates to create default workbooks, protecting work book
- Exchange data with other application: linking and embedding, embedding objects, linking to other applications, import, and export document.

## 9. Internet and its Applications

- (a) Log-in to internet
- (b) Navigation for information seeking on internet
- (c) Browsing and down loading of information from internet
- (d) Sending and receiving e-mail
  - Creating a message
  - Creating an address book
  - Attaching a file with e-mail message
  - Receiving a message
  - Deleting a message

# English

**Course code: ENG105**

**Maximum Marks: 100**

**L-T-P Structure: 4-0-0**

**Course Type: Language Course**

**Objective :** Considering the significance of English language as a tool for global communication, the course aims to develop and enhance the linguistic and communicative competence of the students. The focus is on honing the skills of reading, writing, listening, and speaking. By providing suitable examples, the students will be exposed to various forms of personal and professional communication.

## **Module I - Prose**

- A Cup of Tea by Katherine Mansfield
- The Piece of String by Guy De Maupassant
- Text of Steve Jobs' Commencement address -2005

## **Poems**

- Ode to the skylark – by P B Shelley
- Where The Mind Is Without Fear - by Rabindranath Tagore
- The Road Not Taken- Robert Frost

## **Module II – Grammar & Vocabulary**

- Tenses and the concept of time
- Verb Types
- Active and Passive Voice
- Narration
- Prepositions
- Conditionals
- Modal Auxiliaries
- Conjunctions
- One word substitutions
- Synonyms and Antonyms

## **Module III – Writing Skills**

- Writing Paragraph, Essay
- Writing Articles for Newspapers & Magazines
- Writing Applications
- Resumé Writing

## **Module IV – Reading Skills**

- Reading Comprehension
- Summarizing and Note making

## **Module V- Speaking Skills**

- Conversations- Introduction, Purpose, Features
- Delivering Speeches- Welcome, Introductory, Vote of Thanks, Farewell Speech
- Indianism

## **Text/ Reference Books**

- **Communication Skills**  
Pushp Lata, Sanjay Kumar  
Oxford Higher Education/Oxford University Press, 2011
- **Technical Communication; Principles and Practice**  
Meenakshi Raman & Sangita Sharma  
Oxford University Press
- **Effective Technical Communication**  
M Ashraf Rizvi  
Tata McGraw-Hill Education
- **Basic Communication Skills for Technology**  
Andrea J. Rutherford  
Person Education Asia
- **Essential Eng. Grammar: A Self-Study Ref. and Pract. Book for Elementary Stu. of English with Answers**  
Raymond Murphy Cambridge University Press
- **Intermediate Grammar. Composition & Usage**  
By M. L. Tickoo and A. E. Subramanian  
Pub: S.Chand and Co.

## **Orientation program in Entrepreneurship**

**Course code: MGT201**

**Maximum Marks: 100**

**L-T-P Structure: 2-0-2**

**Course Type: Skill Enhancement (SEC)**

**OBJECTIVE:** The goal of this programme is to inspire students and help them imbibe an entrepreneurial mindset. Student will learn what entrepreneurship is and how it has impacted the world and their country. They will introduce to the key traits and the DNA of an entrepreneur. This certificate program focusing on a specific Entrepreneurial knowledge or skill requirement such as creative thinking, communication, risk taking and resilience.

### **Module 1:**

What is entrepreneurship? How has entrepreneurship change the world?

### **Module 2:**

Entrepreneurial DNA, traits gaps and gap analysis, what is E-Cell

### **Module 3:**

Why join an E-Cell? Entrepreneurial, success stories.

### **Module 4:**

Creative and design thinking, communication

### **Module 5:**

Personal selling: show and tell, risk taking and resilience

### **Suggested Readings:**

Online course through massive open online classes (MOOC), classroom learning through an experienced facilitator/faculty on campus (games, video, and practical experience)



## **Finance Workshop**

**Course code: BCM103**

**Maximum Marks: 0**

**L-T-P Structure: 0-0-2**

**Course Type: Skill Enhancement (SEC)**

**Course Objective:** The goal of this course is to Provide an understanding of the modern finance and investment management frameworks . it also Offers experiential analysis of the challenges of Finance Managers in managing corporate finance. The course focuses on finance management decision-making. It does not cover in-depth mathematical calculations or book-keeping processes that can be automated by computer software

- Basic concepts in corporate finance, including time value of money, financial statements quick overview, financial performance analysis (ratio analysis), and assets pricing (security valuation).
- Corporate financial decisions: capital budgeting, choice of capital structure, and working capital management.
- Corporate investment management: types of investment securities; security market operations; investment policies; security analysis and valuation principles; risk, return, and investment analysis
- Corporate capital structure and raising capital: the Investment banking process and stock exchange listing
- Financial markets for shares, fixed income securities, options and futures.

**Basic Accounting**  
**(For Non-commerce student only )**

**Course code: BCM001**  
**Maximum Marks: 100**

**L-T-P Structure: 4-0-0**  
**Course Type: Audit Course – Department specific**

**Unit-I**

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

**Unit-II**

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance.

**Unit-III**

Errors and their rectification, Bank Reconciliation Statement.

**Unit-IV**

Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

**Unit-V**

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

**Note :** The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Books Recommended**

1. Book-keeping and Accountancy : Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting : P.C. Tulsian
3. Elements of Accounts : T.S. Grewal
4. Practical Accounts : Paul

# **B.COM II SEM**

## COMMERCE LAB

**Course code: BCM 201**

**Maximum Marks: 100**

**L-T-P Structure: 0-0-4**

**Course Type: Ability-(AECC)-2**

**Module-1 BUSINESS ECONOMICS-** The students are expected to draw the various demand and supply curves, costs and revenue curves and compute consumer's surplus and costs, revenues etc.

**Module-2 BUSINESS ORGANIZATION AND MANAGEMENT-** The students should go through and present case studies of entrepreneurs – Success and failure. They are expected to go through partnership deed and prepare a simple partnership deed. The students are expected to know preparation of memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus. The students are also expected to know the formalities of registration of a company including documents.

**Module-3 BUSINESS STATISTICS-** Computer lab work: Diagrammatic and graphic presentation of data using Computers – Excel. Calculation of averages using computers. Calculation of Dispersion and skewness using Computers. Calculation of Regression by Using Computers.

**Module-4 FINANCIAL SERVICES: BANKING** -Financial and Banking system charts. Forms of various accounts and deposits of Commercial Banks. Working and operations of ATM, Credit cards, debit card, E-Banking. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, Format of Demand draft, Cheque, travel cheques etc. Promissory notes, B/E, Crossed cheques - various modes. Formats of CDs, CPs, Treasury Bills etc. Types of loans and advances - Documents required for sanction of loans and advances and the procedure. Stock Exchanges: BSE, NSE, OTCEI, Online Trading and role of SEBI. Documentation procedure of DMAT Account, Mutual funds, Forms, Formats.

**Module-5 FINANCIAL SERVICES: INSURANCE-**Formats of Basic type of Insurance and Non Life Insurance products. Collecting Brochures of all plans (Whole life, Term, Endowment and Module Linked) from different life insurance companies and identifying their features – Comparative analysis – Filling proposal form. Collecting Brochures of all plans (Medical expense and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling proposal form. Collecting Brochures of all plans (individual and Group Plans for Life, Health and Retirement) from different life insurance companies and identifying their features

# Managerial Economics

**Course code: BCM202**

**Maximum Marks: 100**

**L-T-P Structure: 5-1-0**

**Course Type: Core Course**

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

## Course content

**Module 1:** Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Theory of consumer behavior : cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

**Module 2:** Producer and optimal production choice : optimizing behavior in short run( geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources) Costs and scale : traditional theory of cost ( short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

**Module 3:** Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly)

**Module 4:**price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

**Module 5:** Factor market : demand for a factor by a firm under marginal productivity theory ( perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

## Readings:

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed. ). Pearson.

# Statistics for Business Decisions

**Course code: MAT109**

**Maximum Marks: 100**

**L-T-P Structure: 5-1-0**

**Course Type: Core Course**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

**Course contents:**

## **Module I**

Introduction to Functions: Odd and even functions, one-one and onto functions, Differentiation, Rules of Differentiation, Maxima and Minima. Cost function, Demand function, Profit function, Increasing and Decreasing function. Integration: Method of solving Indefinite and Definite integral.

## **Module II**

Permutation- Definition, Factorial notation: Theorems on permutation, Permutation with repetitions, Restricted permutations. Combinations: Definitions Theorem on combination, basic identities, restricted combination.

## **Module III**

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

## **Module IV**

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable-Introduction. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson. Central limit theorem.

## **Module V**

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

**Readings:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South West n.
  - 2003, Vol 42, No.1. pp3-21

## Company Law

Course code: BCM203

Maximum Marks: 100

L-T-P Structure: 5-1-0

Course Type: Core Course

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

### Module 1:

**Introduction** – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

### Module 2:

**Documents** – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

**Module 3: 15 Lectures Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

### Module 4:

**Dividends, Accounts, Audit**– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**Module 5: Winding Up** - Concept and modes of Winding Up. **Inside Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

### Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

# Professional English

**Course code: ENG 106**

**L-T-P Structure: 4-0-0**

**Maximum Marks: 100**

**Course Type: Language Course**

## **Module – I: Fundamentals of Communication**

- Introduction, Definition, Process, Importance, Different Forms and Purpose of Communication
- Barriers to Communication
- Organizational and Interpersonal Communication

## **Module – II: Group Discussion**

- Introduction to Group Discussion
- Types, Roles and Functions in Group Discussion
- Difference between GD and Debate
- Preparation Strategy
- Tips for a good GD

## **Module – III: Presentation**

- Fundamentals of Presentation
- Audience Analysis
- Organizing Material
- Visual Aids and Nuances of Delivery
- Body language and Effective Presentation
- Question- Answer Session

## **Module – IV: Professional Writing**

- Official Correspondence – Drafting E- mails, Memorandum, Notice, Agenda, Minutes, Circulars
- Business Correspondence-Business letter writing- Sales letters, Enquiry letters and replies to enquiry (enquiry about a product, service or information, asking for a quotation, placing an order and replies to the same) letters of Claim and Adjustment

## **Module – V: Technical Writing**

- Report Writing- General and Technical report, Definition, Types, structure
- Technical proposals- Definitions, Types and Format

## **Text/ Reference Books**

- **Communication Skills**  
Pushp Lata, Sanjay Kumar  
Oxford Higher Education/Oxford University Press, 2011
- **Technical Communication; Principles and Practice**  
Meenakshi Raman & Sangita Sharma  
Oxford University Press
- **Effective Technical Communication**  
M Ashraf Rizvi  
Tata McGraw-Hill Education
- **Basic Communication Skills for Technology**  
Andrea J. Rutherford  
Person Education Asia



## Organizational behaviour

**Course code: MGT107**  
**Maximum Marks: 100**  
**Elective**

**L-T-P Structure: 4-0-0**  
**Course Type: Generic**

**Course Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

### Course contents:

#### MODULE-I

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

#### MODULE-II

Importance of organizational Behaviour, Perception and Attribution: Concept, Nature, Process, And Personality: Personality: Learning: Concept and Theories of Learning, reinforcement.

#### MODULE-III

Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence.

#### MODULE-IV

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict,

**Module-V** Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

### Readings:

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.
6. Koontz & Heinz Wehrich: Essential of Management, McGraw Hill.

7. Luthans Fred: Organisational Behaviour, Tata McGraw Hill.
8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. - Organisational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organisational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
15. Navin Mathur, Management Gurus , National Publishing House, New Delhi

## Computer Application Lab

**Course code: BCS203**  
**Maximum Marks: 100**

**L-T-P Structure: 0-0-4**  
**Course Type: Skill Enhancement (SEC)**

**Objective:** To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

### **Contents**

#### **Module I: Introduction**

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

#### **Module II: Introduction to essential tools**

Introduction to facilities & commonly used features of:

- a) **Word:** Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.
- b) **PowerPoint:** Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.

#### **Module III: Using MS Excel for Data Analysis & Reporting Features:**

Using spreadsheet for following purposes and making reports:

- Loan & Lease statement
- Ratio Analysis.
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical representation of data
- Frequency distribution and its statistical parameters
- Correlation and Regression

#### **Module IV: RDBMS Concepts & Access**

RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization

Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

#### **Module V: CAAT Tools**

Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.

#### **References :**

1. There shall be a practical examination of 50 Marks (Practical-35 Marks, Viva-5 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangements need to be made in the computer lab only.

#### **Suggested Readings:**

1. Rajaraman,V. Introduction to Information Technology. PHI.
2. Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago.
3. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.

## **MGT 202 Basic Programme in Entrepreneurship**

**Course Code : MGT 202**

**L-T-P Structure:2-0-2**

**Maximum Marks: 100**

**Course Type: Skill Enhancement (SEC)**

**Objective:** The goal of this Program is to provide a space and platform for discovery, both self – discovery and opportunity discovery. Students will discover their strengths in terms of an entrepreneurial founding team and learn basics such as opportunity discovery, prototyping, business plans, challenges etc.

**Module 1: Opportunity Discovery:** More Self - Discovery in the context of a founding team.

**Module 2: Concept of Prototyping:** Idea Validation (Product-Market Fit).Early attempts to sell the product or service.

**Module 3: Customer Perspective:** to understand how the proposed product/solution will be used, value perception.

**Module 4: Early insights on Customer Segmentation:** discover primary customer segment, alternate customer segments, early adopters)

**Module 5: Early insights on pricing cost and margins.**

**References:**

Online Courses through MOOC, Classroom learning through an experienced Facilitator/Faculty on campus (Games, Exercises, Videos, and Practical Experiences)

# **B.COM III SEM**

## **BCM 301: Managerial Economics-II**

**Course code: BCM-301**

**L-T-P: 3-1-0  
Max**

**Marks: 100**

**Objective:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

### **Course Content**

**Module I:** Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

**Module II:** Keynesian theory of Income and employment : simple Keynesian model, components of aggregate demand, equilibrium income, changes in equilibrium, multiplier ( investment, Government expenditure, lump sum tax, foreign trade),

**Module-III Fiscal and monetary policy:** Effect of fiscal and monetary policy, crowding out, composition of output and policy mix, policy mix in action; ISLM model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

**Module IV:** Money: functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control; Inflation: meaning, demand and supply side factors, consequences of inflation, antiinflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

**Module V:** Open Economy: brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under fixed and flexible exchange rate)

**Readings:**

1. Froyen, R.P. (2011): Macroeconomics-theories and policies (8th ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers
4. Olivier Blanchard, Macroeconomics (2009). (5thed.) Pearson





## **BCM 302: Business Environment**

**L-T-P: 4-0-0**

**Course code: BCM-302**

**Max Marks: 100**

**Objectives:** The objective of the course is to develop an understanding of the methods for analyzing Business Environment and implications of changes in micro and macro environment for businesses.

**MODULE – I:** Nature of the Environment of Business:- Nature, Concept and Significance of Internal Environment, Management of Organizational Resources for Developing Effective Internal Organizational Environment.

**MODULE – II:** Economic Policies, Government and Business:- Industrial, Monetary, Fiscal and Foreign Trade Policies, Economic System, Economic Structure, Social Responsibility of Business and Social Responsibility of Government, Business Ethics.

**MODULE – III:** Non-Economic Environment of Business:- Social and Cultural Forces Affecting Business. Political and Legal Forces Affecting Operation of Business in a given Economic Framework, Concept and Significance of Technological Environment, Government Guidelines for Technological Up gradation, Regulation for Foreign Collaboration and Investment.

**MODULE – IV:** Natural Environment and Value of Life:- The concept of Value of Life Used in Economic Analysis, Environmental Regulation for Pollution Control, Recycling and Disposal of Industrial Waste.

**MODULE – V:** Recent Development in Business Environment of India:- Market Freedom, Privatisation, Globalization, WTO and its Impact on Indian Industries, Consumer Protection, Disinvestment, Government of India's Commercial Banking, and Government Policy regarding Small Sector Enterprises.

### **References:**

1. Chidambaram, Business Environment, Vikas Publication House Pvt Ltd, 2003
2. Dr. Justin Paul, Business Environment, Tata McGraw Hill Publishing Co.Ltd
3. Francis Cherunillam, Business Environment, Himalaya Publishing House
4. Ghosh, Economic Environment of Business, Vikas Publication House Pvt Ltd 2003
5. J.Bhagwati, India In Transition, Oxford University Press, 1994
6. K.Aswathapa, Essentials of Business Environment, Himalaya Publishing, 2000
7. M. Rubmand.J. Lewraw and L.D. Booth, International Business: Firm and Environment, McGraw Hill Publications, 1995
8. Steiner and Steiner, Business Government and Society, Western Publishing, 2000

## BCM 303 MANAGEMENT ACCOUNTING

**L-T-P: 3-1-0**

**Course code: BCM 303**

**Max Marks: 100**

**Objective:** To acquaint students with role of Management Accounting in planning, control and decision-making.

### **Course Content**

#### **Module I**

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost,

#### **Module-II**

Cost Sheet. Classification of Costs: Fixed, Variable, Semi-variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Module and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

**Module III** Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

#### **Module IV**

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

#### **Module V**

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

### **Readings:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

# BCM 304 : INCOME TAX LAW AND PRACTICE

**L-T-P: 3-1-0**

**Course code: BCM 304**

**Max Marks: 100**

**Objective:** This course aims to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules. The course will use and focus on Indian experiences, approaches and cases

## **Course Content:**

**Module I: Introduction:** Important definitions in Income tax, 1961. Concept of Previous year and assessment year, basis of charge and rates of Tax; Permanent Account Number (PAN); **Residential status**; Scope of total income on the basis of residential status Exempted income under section 10

## **Module-II Computation of Income under different heads-1**

Income from Salaries, Income from house property

## **Module III: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Module V:** Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

**Module V:** Computation of total income and Tax liability of individuals: Income to be considered while computing total Income of Individual; Procedure for computation of total income and tax liability of individuals; Preparation of filling return: Manually and Online filling of returns of Income & TDS. Introduction to the concept of Goods and Services Tax (GST)

## **Readings:**

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
  2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Journals

## **MGT 109: Business Ethics & Corporate Social Responsibility**

**L-T-P: 3-**

**1-0**

**Course code: MGT 109**

**Max Marks:**

**100**

**Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

**Course contents:**

### **Module I**

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and carin.

### **Module-II**

Moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

### **Module III**

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading. The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

### **Module IV**

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment oport Moduley, Affirmative action, Preferential hiring.

**Module V:** Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

**Readings:**

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
8. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.

## BCS 308: COMPUTER APPLICATIONS IN BUSINESS

L-T-P: 2-

0-0

Course code: BCS 308

Max Marks:

100

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the Student understands of usefulness of information technology tools for business operations.

**Module 1: Introduction to Computer: Hardware:** Input / output devices, storage devices and memory. Software: System and Application Software, Compilers, Interpreters and Assemblers. Computer Languages: Levels of languages, generation and their features. Number System: Introduction to number system, binary, decimal, hexadecimal and their inter conversions and their uses in computer system. Internet: Concepts & Services, Hardware and software requirements, type of Internet connections

**Module 2: Introduction to Information Systems:** Definition, Information Systems and Society, A Business as a System, Information Processing Concepts, Information Systems Concepts, and Recognizing Information Systems.

**Module 3: Types of Information Processing Systems:** Overview of Six Major Types of Systems: Transaction Processing Systems, Office Automation Systems, Knowledge Work Systems, Management Information Systems, Decision Support Systems, and Executive Support Systems.

**Module 4: The Information Systems Environment:** The Systems Development Life Cycle: The SDLC – Recognition of Need, Feasibility Study, Analysis, Design, Implementation, and Considerations for Candidate Systems and The Role of System Analyst.

**Module 5: System Analysis and Design:** System Planning and Initial Investigation, Information Gathering, The Tools of Structured Analysis - DFDs, Data dictionary, Decision Trees, and Decision Tables, Feasibility Study, and Cost/Benefit Analysis. System Design: The Process Stage of Systems



Design, Input / Output and Form Design, File Organization and Data Base Design, Programme Design.

**Text Reading : Latest Edition**

1. Suresh K. Basandra, "Computers Today", Galgotia Publications Pvt. Ltd., New Delhi.
2. P.K. Sinha, "Computer Fundamentals", BPB Publications, New Delhi.
3. Laurie Ulrich, "Tech yourself Microsoft Office 2000 in 21 days", Techmedia, New Delhi.
4. Sumitabha Das, "Unix Concepts and Applications", Tata McGraw Hill Pub. Co. Ltd., New Delhi.
5. Muneesh Kumar, "Business Information Systems", Vikas Publishing House Pvt. Ltd., New Delhi.
6. James A. O'Brien, "Management Information Systems", Galgotia Publications Pvt. Ltd., New Delhi.
7. Elias M. Awad, "System Analysis and Design", Galgotia Publishing Pvt. Ltd., New Delhi.

## Foundation Program in Entrepreneurship

**Course code : MGT 203**

**L-T-P: 2-0-**

**Max Marks : 50**

**Objective :** This program will acquire the students with the skills required to take an idea to market.

**Module I : Customer Development and Experience** , understanding consumer behavior and needs , designing the product/service according to the market needs , how to create an experience and not just a service.

**Module II: Project Formulation** – Steps involved in setting up a Business, Market Survey and Research, Techno Economic Feasibility Assessment – Preparation of Preliminary Project Reports – Project Appraisal.

**Module III:** Small, Medium And Large Industrial Sectors, Industrial Potential, Demand And Resource Based Industries, Service Sector, corporate entrepreneurship, entrepreneurship and technocrat entrepreneurship.

**Module IV:** Sources of finance for enterprises, angel investors and venture capitalists, banks and government institutions, policies for start-ups.

**Module V.:** Stakeholders Validation – test angel investor interest in the solution, pitching to others (investors, partners, potential key hires) , obtaining seed funding and making the first key hires , validate interest for partners , channels.

**References:** Online courses through MOOC.

1. Tendon ,C: Environment and Entrepreneur; Cliugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabucks; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
5. Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India. New Delhi

6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India. New Delhi
7. World Bank Development report 2015-16.
8. World Bank “doing Business” 2014, 2015, 2016.
9. Govt. of India “Economic survey 2015-16”, Oxford University Press
10. UNDP-Human Development Report 2015-16.

# **B.COM IV SEM**

# BUSINESS RESEARCH METHODS

**Course Code: BBM 401**

**Maximum Marks: 100**

**L-T-P Structure- 3-1-0**

**Objective:** To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business marketing research.

**Module I:** Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

**Module II:** Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

**Module III:** Primary Data Collection: Survey Vs. Observations. Comparison of self-Administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques;

**Module IV:** Measurement & Scaling: Primary scales of Measurement -Nominal, Ordinal, Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

**Module V:** Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminate Analysis.

## **Readings:**

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. Aaker, Kumar, Day - Marketing Research. Wiley.
5. Naresh Malhotra – Marketing Research, Pearson.

## BCM 401 BUSINESS COMMUNICATION

**L-T-P: 4-0-0**

**Course code: BCM 401**

**Max Marks: 100**

Objective: To equip students of the B.Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Content:

**Module 1:** Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

**Module 2** Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

**Module 3** Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

**Module 4** Vocabulary: Words often confused, Words often misspelt, common errors in English.

**Module 5** Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, Business Communication Today, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making Connections in Digital World, 11th ed., McGraw Hill Education.
3. Shirley Taylor, Communication for Business, Pearson Education
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
5. Leena Sen, Communication Skills, PHI Learning

Note: Latest edition of text books may be used.

**Course code: BCM 402****Max Marks: 100**

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Contents**

**Module 1.** Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

**Module 2.** Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

**Module 3.** Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only. Amalgamation of Companies

**Module 4** Accounts of Banking Companies Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA).

**Module 5.** Cash Flow Statement, Concept of funds, and Preparation of cash flow statement as per Indian Accounting Standard (IndAS).

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

## BCM 403 COST ACCOUNTING

**L-T-P: 3-1-0**

**Course code: BCM 403**

**Max Marks: 100**

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

CONTENTS:

**Module 1:** Introduction Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

**Module 2:** Elements of Cost: Material and Labour a. Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Module 3:** Elements of Cost: Overheads- Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

**Module 4:** Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**Module 5:** Book Keeping in Cost Accounting (9 Lectures) Integral and non-integral systems; Reconciliation of cost and financial accounts.

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Rajiv Goel, Cost Accounting. International Book House
5. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
7. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons.

**Objectives:** To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

### Contents

**Module 1: Introduction** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. **Technology used in E-commerce:** The dynamics of World Wide Web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Module 2: Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Module 3: IT Act 2000 and Cyber Crimes** IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**Module 4: E-payment System:** Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Module 5: On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.) **Website designing:** Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.



**Course code: MGT 114**

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.