

Program Project Report (PPR)
of
Bachelor of Commerce (B.Com)



Accredited with NAAC **A** Grade

12-B Status from UGC

Directorate of Distance and Online Learning

TEERTHANKER MAHAVEER UNIVERSITY

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1. Introduction:

In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance. The **Teerthanker Mahaveer University, Moradabad** Distance and Online Programme imparts knowledge and skill sets to students to achieve this and face real world challenges. It teaches application of innovative practices to current business situations. It incorporates analysis of contemporary issues besides providing a strong theoretical foundation. It provides a collaborative learning B.Com environment with dedicated faculty to ensure students achieve their full potential. The Programme teaches one to work smartly, take the lead in critical situations, and influence business decisions more effectively. It teaches one to not only work efficiently, but also shape the business environment and create opportunities for further growth.

The programme aims to provide the students with a wide range of skills and competence in the area of commerce. The three-year programme equips students with the knowledge of advance accounting and financial management, legal environment of business, export and import laws, economic policies and other aspects that influences trade and business. This programme tries for excellence in commerce education and training for accounting, taxation, banking, changing socio-cultural aspirations, the IT revolution and globalization of economies. The Programme is designed to instill confidence, improve knowledge, and act as a catalyst in the search for success and growth.

The curriculum is designed so as to give students an in-depth knowledge of the academic disciplines and applied functional areas necessary to meet the requirements of business enterprises and the industry.

The curriculum of B.Com program emphasizes an intensive, flexible commerce education with 140 credits. The programme structure and credits for B.Com are finalized based on the stakeholders' needs and general structure of the programme.

The B.Com Programme is a three-year Programme. With inclusion of various specializations, the Programme aims at developing focused managers with a strong understanding of their area of specialization, even as the core subjects equip the students with fundamental accountancy theories and concepts along with less tangible, but equally important soft skills. The Programme is designed to inculcate confidence, improve knowledge, and act as a catalyst in the search for success and growth.

1.1. Programme Mission and Objective:

The programme is imparting professional education and training in various aspects of business and its environment and provide them with opportunities to develop analytical skills to

meet the challenges of business at the national and global level. The course aims at equipping the students with the requisite knowledge, skills & domain expertise envisaged, by the corporate world, of industry-worthy finance professionals.

- The basic objective of the program is to provide advance and practical knowledge of finance stream for making participants more competent to occupy key operational positions at their workplace.
- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis.

2. Relevance of Programme with Teerthanker Mahaveer University, Moradabad - Mission and Goals:

In order to align with the mission and goals of Teerthanker Mahaveer University, Moradabad, the B. Com Programme is planned to incorporate therein all relevant subjects of wide-spectrum application in real time work environment, this course offers the students great career opportunities in the financial sector.

Vision:

To be recognized as a premier institution of excellence providing high quality of commerce education, research and consultancy services to the society

Mission:

Our endeavor is to impart knowledge and develop critical skills necessary to succeed both in professional and personal life by promoting learning supported by world-class faculty, infrastructure, technology, curricula and collaborative teaching and research in commerce stream with premier institutions in India and abroad.

3. Nature of Prospective Target Group of Learners:

The programme is specially designed to cater the need of students who are not able to study through regular mode. Working professionals, housewives, students from rural areas, students who do not wish to prefer regular courses due to various reasons and students who cannot afford costly regular courses are the target group learners.

4. Appropriateness of programme to be conducted in Distance and Online mode to acquire specific skills and competence:

The courses in the programme are delivered through Self-Learning e-Module which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self- directed at the

learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

(a) e-Tutorial - faculty led Audio - Video Lectures, (b) e-Content (combination of PDF/ epub) Text Materials, (c) Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students (d) Self-Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner’s engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by Distance and Online and other platforms without much loss of fidelity. Hence the B. Com programme is suited for Distance and Online mode of learning.

5. Instructional Design:

5.1. Curriculum Design:

Curriculum has been designed by experts in the area of accounting and care has been taken to include contemporary topics, as well as topics that also inculcate environmental awareness in students. The curriculum and syllabus are approved by the Board of Studies, Internal Quality Assurance Cell (IQAC) and University Academic Council which consists of experts from Academia and Industry.

5.2. Programme structure and detailed syllabus:

Programme: B.Com

Semester I

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-1	BCPCC101	Business Organization	4	0	0	4	30	70	100
2	CC-2	BCPCC103	Principles of Economics	4	0	0	4	30	70	100
3	CC-3	BCPCC104	Financial Accounting	4	0	0	4	30	70	100
4	GEC-1	-	Any 1 from the GEC Group	4	0	0	4	30	70	100
5	AECC-1	TGE101	English Communication-I	1	0	2	2	30	70	100
6	AECC-2	BCPAE102	Environmental Studies	4	0	0	4	30	70	100
7	SEC-1	-	Any 1 from the SEC Group	3	0	2	4	30	70	100
Total				24	0	4	26	210	490	700

Semester II

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-4	BCPCC202	Enterprise Information System	4	0	0	4	30	70	100
2	CC-5	BCPCC203	Money & Banking	4	0	0	4	30	70	100
3	CC-6	BCPCC206	Corporate Accounting	4	0	0	4	30	70	100
4	GEC-2	-	Any 1 from the GEC Group	4	0	0	4	30	70	100
5	AECC-3	TGE201	English Communication-II	1	0	2	2	30	70	100
6	SEC-2	-	Any 2 from the SEC Group	3	0	2	4	30	70	100
7	SEC-3	-		3	0	2	4	30	70	100
Total				23	0	6	26	210	490	700

Semester III

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-7	BCPCC301	Business Statistics	4	0	0	4	30	70	100
2	CC-8	BCPCC302	Auditing	4	0	0	4	30	70	100
3	CC-9	BCPCC303	Income Tax	4	0	0	4	30	70	100
4	CC-10	BCPCC304	Cost Accounting	4	0	0	4	30	70	100
5	CC11	BCPCC305	Knowledge Traditions & Management Practices of India	4	0	0	4	30	70	100
6	GEC-3	-	Any 1 from the GEC Group	4	0	0	4	30	70	100
7	AECC-4	BCPAE302	Human Values & Professional Ethics	4	0	0	4	30	70	100
Total				28	0	0	28	210	490	700

Semester IV

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-12	BCPCC401	Financial Management	4	0	0	4	30	70	100

2	CC-13	BCPCC402	Strategic Management	4	0	0	4	30	70	100
3	GEC-4	-	Any 1 from the GEC Group	4	0	0	4	30	70	100
4	SEC-4	-	Any 2 from the SEC Group	3	0	2	4	30	70	100
5	SEC-5	-		3	0	2	4	30	70	100
6	SEC-6	TGC405	Soft Skills for management Executive	0	0	2	1	50	50	100
7	OE-1	-	Open Elective -1 (From University website List)	3	0	0	3	30	70	100
Total				21	0	6	24	230	470	700

Semester V

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-14	BCPCC501	Management Accounting	4	0	0	4	30	70	100
2	OE-2	-	Open Elective -2(From University website List)	3	0	0	3	30	70	100
3	SE-7	TGC505	Soft Skills at work place for management Executive	0	0	2	1	30	70	100
4	DSEC-1	-----	Select 1 course from any DSE Groups	4	0	0	4	30	70	100
5	DSEC-2	BCPDSE504	Select 1 course from respective DSE Group	4	0	0	4	30	70	100
6	VIVA-1	BCPVV551	Summer Training Report	0	0	12	6	50	50	100
Total				15	0	14	22	200	400	600

Semester VI

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	DSEC-3	-----	Select 1 course from respective DSE Group	4	0	0	4	30	70	100
2	DSEC-4	BCPDSE604	Select 1 course from respective DSE Group	4	0	0	4	30	70	100
3	VIVA-2	BCPVV651	Financial statement Analysis Report	0	0	12	6	50	50	100
Total				8	0	12	14	110	190	300

Generic Elective Courses (GEC- Group)						
S. No	Code	Course	L	T	P	C
Semester I (Choose any one course)						
1	BCPGE101	Mercantile Law	4	0	0	4
2	BCPGE102	Indian Economy	4	0	0	4
Semester II (Choose any one course)						
3	BCPGE201	Company Law	4	0	0	4
4	BCPGE202	Macro Economics	4	0	0	4
5	BCPGE203	Indian Constitution	4	0	0	4
Semester III (Choose any one course)						
6	BCPGE301	Innovation & Entrepreneurship Development	4	0	0	4
7	BCPGE302	Business Environment	4	0	0	4
Semester VI (Choose any one course)						
8	BCPGE401	Material and Production Management	4	0	0	4
9	BCPGE402	Economic Law	4	0	0	4

Open Electives						
Semester IV (Choose any one from the open elective list)						
10	-	Open Elective -1	-	-	-	3
Semester V (Choose any one from the open elective list)						
11	-	Open Elective -2	-	-	-	3

Skill Enhancement Course (SEC-Group)						
S.No	Code	Course	L	T	P	C
Semester I (Choose any one course)						
1	BCPSE101	Computer Fundamentals	3	0	2	4
2	BCPSE102	Advance Excel	3	0	2	4
Semester II (Choose any Three courses)						
3	BCPSE201	Business Mathematics	3	0	2	4
4	BCPSE202	Business Communication	3	0	2	4
5	BCPSE203	Personal selling and Salesmanship	3	0	2	4
Semester IV (Choose any Three courses)						
6	BCPSE401	Computerized Accounting	3	0	2	4
7	BCPSE402	Operation Research	3	0	2	4
8	BCPSE403	E-Commerce / E - Business	3	0	2	4
9	TGC405	Soft Skills for management Executive	0	0	2	1
Semester V (Choose any one course)						
10	TGC505	Soft Skills at work place for management Executive	0	0	2	1

Discipline Specific Electives (DSE Group)						
Group-A (Accounting & Finance)						
V Semester						
Choose any three courses						
S.No	Code	Course	L	T	P	C
1	BCPDSE501	Indian Financial System	4	0	0	4
2	BCPDSE502	Security Analysis and Portfolio Management	4	0	0	4
3	BCPDSE503	Project Management	4	0	0	4
VI Semester						
Choose any three courses						
4	BCPDSE601	Advance Accounting	4	0	0	4
5	BCPDSE602	Financial Reporting and Standards	4	0	0	4
6	BCPDSE603	Working Capital Management	4	0	0	4

Course Code: BCPCC101	Core Course -1 B.Com(P)-Semester-I Business Organization	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of business management.	
CO-2	Understanding the role and responsibility of a manager in present competitive era.	
CO-3	Applying the various management principles to accomplishing the goals of a business organization.	
CO-4	Demonstrating the roles and skills of a good manager.	
CO-5	Applying and demonstrating decision making skills.	
CO-6	Motivating employees for better performance and maintaining a quality life.	
Course Content:		
Unit-1:	Origin & Evolution of Management -Meaning, Nature & Significance-Combination of Art & Science, Management as a Profession, Management Vs Administration, Levels of Management-Elements of managerial processes-Styles & Roles of Managers in Organizations. Contributions of Taylor and Fayol.	8 Hours
Unit-2:	Planning: Planning-Nature, Process of Planning, Planning and Environmental Uncertainties, Types of Planning, Advantages and Limitations of Planning-Decision Making-Stages in Decision Making.	8 Hours
Unit-3:	Organizing: Nature and purpose of organizing -Organization structure - Formal and informal groups organization -Line and Staff authority - Departmentation -Span of control -Centralization and Decentralization - Delegation of authority -Staffing -Selection and Recruitment - Orientation -Career Development -Career stages -Training -- Performance Appraisal.	8 Hours
Unit-4:	Directing: Motivation: Theories of Motivation - Theory X, Theory Y, Theory Z and Maslow's need hierarchy; Leadership: Leadership Styles and Theories.	8 Hours
Unit-5:	Controlling: Process of controlling -Types of control -Budgetary and non-budgetary control Q techniques -Managing Productivity -Cost Control -Purchase Control -Maintenance Control -Quality Control -	8 Hours

	Planning operations.	
<u>Text Books:</u>	1. Koontz, Principles of Management, McGraw Hill.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 2. Hillier Frederick S. & Hillier Mark S., Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, McGraw-Hill. 3. Stoner, Freeman and Gilbert Jr, Management, Prentice Hall of India 4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India. 5. Charles W L Hill, Steven L McShane, &#39;Principles of Management&#39; Mcgraw Hill. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCPCC103	Core Course -2 B.Com(P) Semester-I Principles of Economics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of cost, nature of production and its relationship with business operations.	
CO-2	Understanding the concepts of markets and different market structures in economy.	
CO-3	Determining the price and output equilibrium under different market structures.	
CO-4	Analyzing the causes and consequences of different market conditions.	
CO-5	Analyzing real-world business problems with a systematic theoretical framework by studying the demand analysis, elasticity of demand and demand forecasting	
Course Content:		
Unit-1:	Origin & Evolution of Economics: Meaning, positive and normative economics, significance, macro and micro economics. Economic Problem: Scarcity, What to produce? How to produce? & For whom to produce? Production Possibility Curve. Business Economics: Meaning, Significance. Role and Responsibilities of Business Economists. Steps of Decision Making in Business Economics.	8 Hours
Unit-2:	Cardinal Utility Theory: Utility: Meaning, definition, measurement, and types of utility. Relationship between TU, MU and AU. The law of diminishing marginal utility: Meaning, definition, assumptions, limitation and importance. Law of Equi-Marginal Utility: Meaning, definition, limitation and importance. Ordinal Utility Theory: Indifference Curves: Meaning, Definition, indifference schedule, indifference map, assumptions, properties of indifference curves, exceptional shapes of indifference curves and budget line.	8 Hours
Unit-3:	Demand Analysis: Meaning of Demand, Demand Schedule, Demand Function, and Law of Demand: Meaning, definition, diagram and explanation of law of demand. Reasons for downward slopes in demand curve, Exceptions to	8 Hours

	<p>Law of Demand, Change in Demand Curve (Movement along demand curve and Shift in demand curve).</p> <p>Elasticity of Demand: Meaning, definition, Measurement of elasticity of demand: Percentage Method, Total Outlay Method, Point Method and Arc Method. Factors affecting elasticity of demand, Types of elasticity: Price, Income and Cross.</p> <p>Demand Forecasting: Meaning, definition, objective (short and long) and Methods of demand forecasting.</p>	
Unit-4:	<p>Theory of Production: Meaning and concept of production, Production function (Short run and Long Run), Relationship between TP, MP and AP. Law of Variable Proportion, Law of returns to scale. Law of Supply.</p> <p>Theory of Cost: Concept of Cost, Different types Cost, Cost Function (Short Run and Long Run); Relationship between TFC, TVC and TC. Relationship between TC, TFC, TVC, AC, MC, AVC and AFC and Relationship between AC and MC.</p> <p>Theory of Revenue: Concept of Revenue, Relationship between TR, MR and AR.</p>	8 Hours
Unit-5:	<p>Market and Market Structure: Concept and Different types of Market and their characteristics.</p> <p>Determination of price and output equilibrium under different market structure: Perfect Competition: Features, Determination of price and output equilibrium under long run & short run. Monopoly: Features, Determination of price and output equilibrium under long run & short run. Monopolistic: Features, Determination of price and output equilibrium under long run & short run. Oligopoly Features, Determination of price and output equilibrium under long run & short run.</p>	8 Hours
<u>Text Books:</u>	1. Jhingan M.L.:- Micro Economic Theory, New Delhi :Vikas Publication.	
<u>Reference Books:</u>	1. Andrew Mas-Colell, Michael D.Whinston and Jerry R. Green:- Micro Economic Theory, New York: Oxford University Press.	

	<ol style="list-style-type: none">2. Henderson J.M. and Richard E. Quandt., Micro economic Theory, New York: Mcgraw Hill Company.3. Gupta G.S. :- Managerial Economics, McGraw Hill Publishing Company, Ltd. , New Delhi.4. Dean J., Managerial Economics, New Delhi : Prentice Hall. Stonier and Hague, Textbook of Economic Theory, New Delhi: Longman Green and Co., London.5. Dr. Girijashankar, Business Economics (Micro) , Pune: AtharvaPrakashan. <p>* Latest editions of all the suggested books are recommended.</p>	
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Course Code: BCPCC104	Core Course -3 B.Com(P)- Semester-II Financial Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the accounting standards, accounting equations, double entry system vs. single entry system and also the instruments to control credit in the country.	
CO-2	Understanding the concept of classification & summarization of entries by preparing of ledger and trial balance.	
CO-3	Understanding the concept of rectification of errors and BRS.	
CO-4	Developing the understanding about pass book and cash book recording by preparation of BRS.	
CO-5	Analyzing the conditions of financial markets and its impact on the economy.	
CO-6	Analyzing transactions through balance sheets and preparing financial statements.	
Course Content:		
Unit-1:	Evolution of Accounting: Need of Accounting, Meaning of Accounting, Characteristics of Accounting, Stages of Accounting, Objectives of Accounting, Difference between Accounting, Accountancy and Book Keeping. Basis of Accounting, Functions of Accounting, Branches of Accounting, Advantages or Role of Accounting, Limitations of Accounting. Basic Terminology. Generally Accepted Accounting Principles: Meaning, Classifications & Limitations.	8 Hours
Unit-2:	Accounting Standards and Recording of Transactions: Accounting Standards of India (only overview). Accounting Equations: Meaning and Calculations. Double Entry System: Meaning, Classifications, Rules of Debit and Credit, Analysis of Transactions, Advantages and Disadvantages. Journal: Meaning, Objectives, Rules of Journalizing, Advantages and Limitations; Sub- Division of Journal: Journal Proper and Special Journal (Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Payable Books & Bills Receivable Books.) Numerical: Accounting Equations & Journal Entries.	8 Hours
Unit-3:	Preparation of Cash Book, Classifications & Summarization of	8 Hours

	<p>Transactions: Cash Book: Meaning, Types of Cash Book (Simple, Double Column and Triple Column) and Petty Cash Book. Ledger: Meaning, Format, Ledger Posting, Balancing of Accounts, Difference between Journal & Ledger and Advantages. Trial Balance: Meaning, Objectives, Methods of preparing Trial Balance, Advantages and Limitations. Numerical: Trial Balance (Preparation of Trial Balance or Rectification of Trial Balance and Cash Book (Triple Column) .</p>	
Unit-4:	<p>Analysis and Interpretation of Transactions: Final Accounts: Meaning, Ascertainment of Income, Trading and Profit & Loss Accounts, Balance Sheet, Limitations, Precautions while preparing Final Accounts and Manufacturing Accounts. Final Accounts with Adjustments : Meaning of Adjustments, Accounting of Adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Unearned Income, Depreciations, Bad Debts, Provision for Bad Debts and Doubtful Debts, Provision for Discounts on Debtors, Reserve for Creditors, Interest on Capital, Interest on Loan & Interest on Loan. Numerical: Preparation of Final Accounts with Adjustments</p>	8 Hours
Unit-5:	<p>Understanding the Concept of Rectification of Errors and BRS: Rectification of Errors: Meaning, Methods, Types of Errors from the point of view of Rectifications. Bank Reconciliation Statement (BRS): Meaning, Need, Objectives, Importance, Steps of Preparing the Bank Reconciliation Statement, Methods or Techniques of preparing BRS. Numerical: Preparation of BRS.</p>	8 Hours
Numerical Problems to be ask in external examination	<ol style="list-style-type: none"> 1. Accounting Equations and Journal Entries. 2. Trial Balance (Preparation of Trial Balance & Rectification of Trial Balance. 3. Preparation of Cash Book (Triple Column only). 4. Preparation of Final Accounts with Adjustments. 5. Preparation of BRS. 	
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Ramachandran &Kakani, Financial Accounting for Management, New Delhi: McGraw Hill. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhattacharya. S.K, Accounting for Management: Text and Cases, New Delhi: Vikas Publishing House. 2. Grewal T. S. ,Introduction to Accounting. New Delhi : S. 	

	<p>Chand & Company.</p> <ol style="list-style-type: none">3. Horngren, Charles T., Sundem, Gary L., Elliott John.A and Philbrick, Donna, Englewood Cliffs: Introduction to Financial Accounting, Prentice Hall International.4. Maheswari&Maheswari, Accounting for Managers, New Delhi :Vikas Publishing House.5. Juneja, Jain, & Chawla, Fundamentals of Accounting, New Delhi: Kalyani Publisher. <p>* Latest editions of all the suggested books are recommended</p>	
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Course Code: BCHCC202	Core Course -4 B.Com(H)- Semester-II Enterprise Information System	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and technologies used in the field of management information systems.	
CO-2	Comparing the processes of developing and implementing information systems.	
CO-3	Analyzing the role of information systems in organizations, the strategic management processes its part of analyzing aspect.	
CO-4	Understanding various systems, types of MIS & decision making process and its tools.	
CO-5	Applying various information systems like DBMS and latest like AI (Artificial intelligence) etc. to accomplish the information objectives of an organization.	
CO-6	Understanding the decision support system and its role in enterprise management system.	
Course Content:		
Unit-1:	Origin of Enterprise Information System (EIS): Introduction, Concept & Definition, Benefits, Risks and control. Role of EIS, Process of EIS Management, EIS- A tool for management process. Diagrammatic representation of businesses using flowchart.	8 Hours
Unit-2:	Planning and Decision making: Tools of Planning, EIS Business Planning; Decision making concept, Integrated ERP and Non Integrated ERP System. Business Process Modules and their integration with financial and Accounting System.	8 Hours
Unit-3:	Information and System: Information concepts, EIS & Reporting system concepts and MIS, Data Analytics and Business Intelligence. Business Reporting and Fundamentals of XBRL.	8 Hours
Unit-4:	Components of Automated Information System: Application System, Data Base, Network and Operating System with related risks and controls. Types of EIS: Success and failure of EIS, different types of EIS & their applications.	8 Hours
Unit-5:	Decision Support System (DSS): Concept and Philosophy, DSS:	8 Hours

	Deterministic Systems, Artificial Intelligence (AI) System, Knowledge based expert System (KBES), MIS & the role of DSS, Transaction Processing System (TPS), Enterprise Management System (EMS).	
<u>Text Books:</u>	1. Laudon K.C. & Laudon J.P., Management Information Systems, Galgotia Publishers.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Jawedkar W.S., Management Information System, McGraw-Hill. 2. Mudrick R.G., An Information System for Modern Management, Pearson. 3. Jaiswal Mahadeo, Management Information System, Oxford University Press. 4. O'Brien J., Management Information System, McGraw-Hill. 5. Oz E., Management Information System, Vikas publications. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPCC203	Core Course-5 B.Com(P) - Semester-II Money and Banking	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concept, theories and functions of money.	
CO-2	Analyzing the theory of demand and supply.	
CO-3	Understanding the concept of inflation and how it affect the economic growth of a country.	
CO-4	Understanding the various types of banking system and their working.	
CO-5	Understanding and analyzing the concept of negotiable instrument and their advantages and disadvantages.	
Course Content:		
Unit-1:	Origin & Evolution of Money: Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations.	8 Hours
Unit-2:	Demand and Supply of Money: Demand & supply of Money, Liquidity Preference Theory, Money Multiplier.	8 Hours
Unit-3:	Economic Growth: Inflation, Deflation, Stagflation & Devaluation, their types & importance of Economic growth, Elementary Study of monetary Standards.	8 Hours
Unit-4:	Bank and their Types: Bank- Definition & Function, Methods of Credit creation, types of Banks, Central Banking rate & functions in a developing economy. RBI & Indian money market, Recent trends in Indian Banking.	8 Hours
Unit-5:	Negotiable Instruments : Relationship between banker & customer, Negotiable instruments, Bills of exchange & Promissory notes, Endorsement & crossing, presentation, collection & payment of negotiable instruments, Dishonor, noting & protesting of negotiable instruments, Banking Clearing house. Salient features of the Banking regulation Act-1449 & RBI Act - 1934 with amendment up to date.	8 Hours
<u>Text Books:</u>	1. Stephen G. Cecchetti, Money banking & Financial Markets,	

	Thomson Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Vaish M.C., Money Banking, Vikas Publication. 2. Machiraju H.R., Indian Financial System, Vikas Publications. 3. Fabozzi , Foundations of Financial Markets and Institutions , Pearson Education, 3rd Ed. Khan M.Y., Financial Services, Tata McGraw Hill. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> <u>BCPCC206</u>	Core Course-6 B.Com(P) – Semester – II Corporate Accounting	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
<u>CO-1</u>	Understanding the concept of corporate accounting, various sources of funds in business and their issue procedure.	
<u>CO-2</u>	Understanding the advantage and disadvantages of equity shares, preference share and debentures	
<u>CO-3</u>	Analyzing the flow of cash from various activities like, operating, investing and financing.	
<u>CO-4</u>	Analyzing the accounting procedure of merger and acquisition of firms.	
<u>CO-5</u>	Preparing the consolidated balance sheet of holding companies with minority interest (Subsidiary company).	
Course Content:		
Unit-1:	Evolution of Accounting: Meaning & scope of a joint stock company, Accounting for share capital: Issue, prorata allotment, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares. Numerical: 1. Forfeiture and reissue of shares. 2. Redemption of preference shares.	8 Hours
Unit-2:	Debentures and Final Accounts of Company: Meaning & types of debentures, Accounting for issue and redemption of debentures. Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration). Numerical: 1. Debentures issued as collateral security. 2. Redemption of debentures.	8 Hours
Unit-3:	Cash Flow and Fund Flow Statement: Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Limitations, differences between them and Preparation. Numerical: 1. Preparation of cash flow statement as per AS-3 (Indirect Method), 2. Preparation of fund flow statement.	8 Hours
Unit-4:	Accounting for Amalgamation: Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the	8 Hours

	Institute of Chartered Accountant of India (excluding inter-company transactions and holdings), accounting for Internal Reconstruction (excluding scheme of reconstruction). Numerical: 1. Calculation of purchase consideration. 2. Journal entries in the books of transferor and transferee company.	
Unit-5:	Accounting for Holding Companies: Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Numerical: 1. Calculation of minority interest, 2. Preparation of consolidated balance sheet.	8 Hours
Numerical Problems to be ask in external examination	<ol style="list-style-type: none"> 1. Forfeiture and reissue of shares. 2. Redemption of preference shares. 3. Debentures issued as collateral security. 4. Redemption of debentures. 5. Preparation of cash flow statement as per AS-3(Indirect Method). 6. Preparation of fund flow statement. 7. Calculation of purchase consideration. 8. Calculation of minority interest. 9. Preparation of consolidated balance sheet. 	
<u>Text Books:</u>	1. Maheshwari S.N. & Maheshwari S.K.: Corporate Accounting: New Delhi: Vikas Publication.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Gupta Nirmal Kumar: Corporate Accounting: Agra: Sahitya Bhawan Publishers. 2. Shukla S.M. & Gupta K.L., Corporate Accounting: Agra: Sahitya Bhawan Publications. 3. Gupta R.L. & Radhaswamy M., Advanced Accountancy, Vol.-II: New Delhi: S. Chand. 4. Monga J.R.: Fundamentals of Corporate Accounting: New Delhi: Mayoor Paperbacks. 5. Gupta R.L, & Radhaswamy M.: Corporate Accounting: New Delhi: S. Chand. <p>* Latest editions of all the suggested books are recommended</p>	

<u>Course Code:</u> BCPCC301	Core Course -7 B.Com(P) - Semester-III Business Statistics	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts of statistics and its uses in business, various tools and techniques to present and interpret the data.	
CO-2	Analyzing the general rules for getting the data and presentation of data.	
CO-3	Applying the various measures of central tendency to solve statistical problem.	
CO-4	Evaluating the situation before taking any decision with the help of correlation and deviation.	
CO-5	Analyzing the significance and importance of regression equation and regression coefficients.	
Course Content:		
Unit-1:	Evolution of Statistics: Definition, Phases, Scope & Limitations; Applications of Statistics in Various Disciplines; Statistical Techniques and Their Applications; Data: Meaning, Types of Data, Collection of Primary and Secondary Data; Presentation of Data: Arrangement, Classification and Tabulation of data, Diagrammatic & Graphical Presentation.	8 Hours
Unit-2:	Measures of Central Tendency: Mean: Arithmetic Mean, Harmonic Mean & Geometric Mean: advantages and disadvantages: Median: Meaning, Quartiles, Percentiles & Deciles, advantages & disadvantages. Mode; Meaning, advantages & disadvantages. <i>Numerical: Arithmetic Mean, Median and Mode</i>	8 Hours
Unit-3:	Measures of Dispersion: Dispersion; Meaning, Measures of Variations/Dispersion. Range, Quartile deviation, Mean deviation & Standard deviation. Relationship between measures of Dispersion. Coefficient of Variation/ Dispersion, Desirable Characteristics of Measure of Dispersion, Skewness and Kurtosis: Meaning and Measures – Bowley’s Coefficient of Skewness and Pearson’s measure of Skewness. Using Excel for Measures of Central Tendency and Dispersion.	8 Hours

	<i>Numerical: Quartile Deviation, Standard Deviation and Skewness</i>	
Unit-4:	<p>Correlation: Correlation; Meaning, Definition, Utility & Importance, Types and Methods of Determining Correlations; Scatter Diagram, Correlation Graph, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation and Concurrent Deviation Method. Merits and Demerits of all methods.</p> <p><i>Numerical: Karl Pearson Coefficient and Spearman's rank method</i></p>	8 Hours
Unit-5:	<p>Regression: Regression: Meaning, Definitions and Utility. Difference between Correlation & Regression, Regression lines: Meaning & Functions. Regression Equations (x on y & y on x) and Regression coefficients.</p> <p><i>Numerical: Regression Equations</i></p>	8 Hours
Numerical Problems to be asked in external examination	<ol style="list-style-type: none"> 1. Arithmetic Mean, Median & Mode. 2. Quartile Deviation and Standard Deviation, 3. Correlation: Karl Pearson and Spearman's. 4. Regression Equations. 	
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Gupta C.B., An Introduction to Statistical Methods, New Delhi: Vikas Publications. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Levin Rubin, Statistics for Management, New Delhi : Pearson. 2. Beri, Statistics for Management, New Delhi : McGraw-Hill. 3. Chandran J.S., Statistics for Business and Economics, New Delhi: Vikas Publication. 4. Render & Stair Jr., Quantitative Analysis for Management, New Delhi : Prentice-Hall. 5. Sharma J.K., Business Statistics, New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended</p>	

<u>Course Code:</u> BCPCC302	Core Course – 8 B.Com(P) - Semester-III Auditing	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concept of auditing, its type, standards and process.	
CO-2	Analyzing the importance of internal and external audit with regard to the specific type of business.	
CO-3	Applying the process of company audit follow the preparation of audit programme.	
CO-4	Applying various methods involved in finding out the associated risk with the project and various issued related to project control.	
CO-5	Applying the procedure of appointing and removal of company auditor.	
CO-6	Evaluating the various audit standards and ensure their applicability during conduction of audit.	
Course Content:		
Unit-1:	Origin of Auditing – Meaning & definition, objectives, features, origin & evolution, basic principles, techniques, advantages scope, limitations and classification. Difference between Accountancy & auditing and Auditing & investigation. Internal Control, Internal Check, Internal Audit, Internal control and auditor. Concept of true and fair view and concept of auditor’s independence.	8 Hours
Unit-2:	Procedure of Auditing: Audit Process – Preparation before the commencement of audit, Audit plan, Audit program, Audit file, Audit Note book, Audit working papers. Audit procedure – Tick marks, Routine checking, Test checking, Audit in depth and Overall checking. Voucher, Vouching, Verification and Valuation of Assets and Liabilities. Difference between vouching and verification. Concept of audit evidence.	8 Hours
Unit-3:	Company Audit: Company Auditor – Qualifications & disqualifications, Ceiling limit, Appointment, Removal, Remuneration, Rights & Duties, Legal status of auditor, Classes of auditor. Audit Report - Contents and types, Audit Committee & Auditor’s certificates. Liabilities of an auditor.	8 Hours
Unit-4:	Meaning and significance of Cost audit, Tax audit, Management audit,	8

	Audit in Electronic Data Processing (EDP) Environment and Social audit. Special points in audit of different types of undertakings. (Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies).	Hours
Unit-5:	Elementary knowledge of Auditing and Assurance Standards. Standard-Setting process, Auditing and Assurance Standards Board in India. Overview of some leading cases : Case-1. Kingston Cotton Mills Co. Ltd., Case-2. London Oil Storage Vs. Seer Hasluck and Co. 1904, Case-3. Newton Vs. Birmingham Small Arms Co., 1906	8 Hours
<u>Text Books:</u>	1. Tandon, B. N. S. Sudharshanam and S. Sudharabahu:A Handbook of Practical Auditing:NewDelhi:S. Chand and Co. Ltd.	
<u>Reference Books</u>	<ol style="list-style-type: none"> 1. Institute of Chartered Accountants of India:Auditing and Assurance Standards:New Delhi: ICAI. 2. Gupta, Kamal & Arora, Ashok, “Fundamentals of Auditing:NewDelhi:Mc-Graw Hill publishing Co. Ltd. 3. Ghatalia, S. V:PracticalAuditing:NewDelhi:Allied Publishers Private Ltd. 4. Basu, S. K.: Auditing-Principles and Techniques:NewDelhi:Pearson Education. 5. Jha, Aruna,:A Student’s Guide to Auditing:New Delhi: Taxmann. 	

Course Code: BCPCC303	Core Course -9 B.Com(P) - Semester-III Income Tax	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the Indian tax environment, basic terminologies, tax implication and rate of tax applied.	
CO-2	Understanding the various income head, deduction, and procedure for computing taxable income.	
CO-3	Applying the rules for computing the income under various heads and Gross total income	
CO-4	Applying the concepts for computing the taxable income of various persons as per Income tax Act.	
CO-5	Evaluating the actual tax liability after considering set off and carry forwarding of losses under various heads.	
CO-6	Analyzing various steps in the procedure of income tax return filing manually or through software.	
Course Content:		
Unit-1:	Origin of Tax: Basic concepts of Income tax income, Agricultural income, Person, Assesses, Assessment year, Previous year, Gross total income, Total income, Tax Rates, maximum marginal rate of tax.	8 Hours
Unit-2:	Residential Status: Residential Status of an Individual, Company, Firm, Conditions to calculate Residential Status, Incidence of tax. Exempted income under section 10. <i>Numerical: Residential Status of an Individual.</i>	8 Hours
Unit-3:	Salary Income: Income from Salaries, Allowances and Perquisites, Computation of salary income. <i>Numerical: Calculation of Taxable Salary.</i>	8 Hours
Unit-4:	Other Heads of Income: Overview of Income from House Property Profit and Gains of Business or Profession, , Income from Capital Gains, & Income from Other sources. Deductions from Gross Total Income with special reference to Individuals. <i>Numerical: Income of House Property/ Capital Gains.</i>	8 Hours
Unit-5:	Computation of Total Income & Filing of Returns: Set off & Carry Forward of Losses, Computation of Total Income, Net Income, Gross Tax payable. Filing of Returns, Preparation of return of income manually, through software. <i>Numerical: Set off and carry forward of losses/ Assessment of Individuals.</i>	8 Hours

<u>Text Books:</u>	1. Mehrotra H.C.: Income Tax Law and Accounting;Agra:SahityaBhawan Publications.	
<u>Reference Books:</u>	1. Singhanian V.K:Income Tax Law and Practice:NewDelhi:Taxmann. 2. DrGirish Ahuja, Dr Ravi Gupta: Students Guide to Income Tax Laws:New Delhi: Bharat Law House. 3. Agarwal Rajeev: Income Tax Law and Accounting: New Delhi:NavneetPrakashan. * Latest editions of all the suggested books applicable for latest relevant Assessment Year are recommended.	
<u>Course Code:</u> BCPCC304	Core Course -10 B.Com(P) - Semester-III Cost Accounting	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts and need of cost accounting, types of cost and its objectives.	
CO-2	Analyzing the concept of cost audit and its significance in reducing the cost without compromising the quality of product.	
CO-3	Applying the various concept to cost according to the types of business and ventures.	
CO-4	Evaluating the process costing mechanism and standard costing mechanism with the help of practical problems	
CO-5	Develop a cost leadership mechanism so that the objectives of cost accounting can be fulfilled.	
Course Content:		
Unit-1:	Evolution of Cost Accounting: Meaning & Definition of Cost Accounting, Difference between Cost, Costing, Cost Accounting and Cost Accountancy. Nature of Cost Accounting, Scope of Cost Accounting, Principles of Cost Accounting, Functions of Cost Accounting, Types and Techniques of Cost Accounting, Methods of Cost Accounting and Importance of Cost Accounting. Cost: Elements, Concepts and Classification (As Per CAS-1) - Element of Cost (Material, Labor and Expenses), Overheads, Classification of Overheads, Preparation of Cost Sheet.	8 Hours
Unit-2:	Cost Audit: Definition, Concept, Functions and Advantages. Material Control: Concept, Meaning, Advantage, Objective and Methods &	8 Hours

	Techniques of Material Control (ABC Analysis, VED Analysis, and EOQ Analysis), Determination of Stock Levels (Maximum Level, Minimum level, Danger level and Average Level. Pricing of Material Issued: LIFO, FIFO & HIFO. Numerical: EOQ & FIFO/LIFO/HIFO.	
Unit-3:	Labour Cost Accounting: Labour Turnover, Idle Time and Overtime. Methods of Wage Payments: Time Rate System, Piece Rate System & Incentive Scheme (Premium Bonus Method, Combination of Piece and Time, Group Bonus Payment) merits and demerits of all methods. Accounting of Overheads: Classification (as per Elements, Functions, Behavior & Controllability) and Treatment of different overhead items, Distribution Scheme of Production Overhead: Allocation, Apportionment and Absorption of Overheads. Numerical: Time Rate System, Piece Rate System & Incentive Scheme.	8 Hours
Unit-4:	Unit or Output Costing: Meaning, Definitions and Preparation of Cost Sheet. Items excluded from Cost Sheet. Contract Costing: Meaning, Features & Preparation of Contract Account (Treatment of Material & Plant), Determination of Profit / Loss on Contract-Completed Contracts & Incomplete Contracts. Numerical: Preparation of Cost Sheet and Preparation of Contract Accounts (Complete only)	8 Hours
Unit-5:	Process Costing: Meaning, Characteristics and Preparation of Process Cost Account (without process loss and with process loss), Treatment of Normal Wastage, Abnormal Loss and Abnormal Gain. Standard Costing: Meaning, Advantages and Types of Variance (Material Variance & Labour Variance only) Numerical: Standard Costing (Material or Labour Variance)	8 Hours
<u>Text Books:</u>	1. Jain and Narang, Cost and Management Accounting: New Delhi: Kalyani.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Jawaharlal, Cost Accounting, New Delhi: Mcgraw Hill. 2. Banerjee, Cost Accounting, New Delhi: Theory and Practice: PHI. 3. Drury, Management and Cost Accounting, New Delhi: Cengage. 4. M.N Arora, Cost and Management Accounting, New Delhi: Himalaya. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPCC305	Core Course -11 B.Com(P) - Semester-III Knowledge Traditions & Management Practices of India	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO1.	Understanding of vast tradition of Sanskrit texts dealing with various scientific thoughts.	
CO2.	Understanding of Number of treatises on the topics like Agriculture, Animal Husbandry, Chemistry, Astronomy, Mathematics, Botany, etc. focus on the development of thoughts in the concerned area.	
CO3.	Understanding of various treatises on physical as well as social sciences and their contribution to modern branches of sciences.	
CO4.	Understanding of ancient knowledge systems of India.	
Unit-1:	Review of Scientific Literature in Sanskrit References of sciences/scientific knowledge through different textual sources of Literature in Sanskrit.	10 Hours
Unit-2:	Chemistry and Mathematics Various treatises on Chemistry, Use of chemistry in medicines, Metallurgy, Use of chemistry for occult practices, Mathematical concepts through Shulbasutras, Development of different mathematical branches and Treatises based on Chemistry & Mathematics, Development of astronomy.	10 Hours
Unit-3:	Dietetics Study of different texts based on culinary art Nalapakadarpana, Bhojanakutuhalam, Supashastra, Modes of preservation of food, Dietary guidelines through branches of Ayurveda, Food and diseases.	10 Hours
Unit-4:	Agriculture and Zoology Study of krishisuktas, Krishiparashara, Brihatsamhita, Types of crops, Manures, Types of land- deva matruka, nadimatruka, Use of animals in warfare, Animal husbandry, Animals for medicines.	10 Hours
<u>Reference Books:</u>	1. Scientific Knowledge in Sanskrit Literature – NirmalTrikhya 2. Indian Astronomy: An Introduction – S. Balachandra Rao 3. Ancient Indian Sciences – B. Seal	

	<ol style="list-style-type: none">4. Science in Ancient India (Science of the Past) – Melissa Stewert5. India's Contribution to World Culture – SudheerBirodkar6. Ancient India – R. C. Majumdar7. Ancient Indian Sciences – Swami ChidatmanJeeMaharaj8. KrishiParashara–Agriculture by Parashara–Asian Agri-History Foundation9. The Art of India through the Ages – Stella Kramrisch10. Early Indian Secular Architecture – K.Krishna Murthy11. The Asian Elephant: Ecology and Management" Cambridge	
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<u>Course Code:</u> BCPCC401	Core Course - 12 B.Com(P) - Semester-IV Financial Management	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the financial environment of companies.	
CO-2	Understanding the role, functions and process of financial management; structure and functions of financial markets; various financial instruments and financial intermediaries.	
CO-3	Understanding the Indian Financial System and recognizing the need of financial planning.	
CO-4	Applying the structure and functions of financial markets, various financial instruments and financial intermediaries.	
CO-5	Analyzing the impact of short term and long term financial decisions of an organization and the various tools used for such decisions.	
CO-6	Making various capital budgeting decisions through various techniques of project appraisal.	
Course Content:		
Unit-1:	Origin of Financial Management: Finance: Meaning, Types –Public Finance, Corporate Finance & Personal Finance; Features of Finance; Aims of Finance Function; Organization structure of finance; Financial Management: Meaning, Definition, Scope, Objective and Importance ; Role of a Financial Manager; Financial Planning: Steps in Financial Planning and Principles of a Sound Financial Planning.	8 Hours
Unit-2:	Time Value of Money: Time Value of Money: Meaning, Definition and Need; Future Value: Single Flow, Uneven Flow & Annuity; Present Value: Single Flow, Uneven Flow & Annuity; Doubling of Period; Valuation: Concept of Valuation; Valuation of Bonds & Debentures, Preference Shares and Equity Shares. <i>Numerical: Time value of Money (Future Value and Present Value) and Valuation of Bond and Debentures.</i>	8 Hours

<p>Unit-3:</p>	<p>Financing Decision: Capital structure: Meaning, Definition, Objective, Forms, Factors influencing Capital Structure; Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and Modigliani & Miller Approach, Optimum Capital Structure; Cost of Capital: Meaning, Definition, Importance and Computation(K_e, K_d, K_p and K_o after tax and before tax); Leverages: Meaning, Definition and Types of Leverages. <i>Numerical: Capital structure (NI & NOI), Cost of Capital (K_e, K_d, K_p & K_o)</i></p>	<p>8 Hours</p>
<p>Unit-4:</p>	<p>Investment Decision: Capital Budgeting: Meaning, Definition, Features, Significance and Factors; Techniques: Payback Period (PBP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. <i>Numerical: Pay Back Period, NPV and IRR.</i></p>	<p>8 Hours</p>
<p>Unit-5:</p>	<p>Dividend Decision: Dividend: Meaning, Definition, Determinants of Dividend Policy, Types of Dividends and Models (Walter, Gordon and MM)</p>	<p>8 Hours</p>
<p><u>Text Books:</u></p>	<p>1. Pandey I.M., Financial Management: New Delhi: Vikas Publications.</p>	
<p><u>Reference Books:</u></p>	<p>1. Rustagi, R.P. Financial Management: Theory, Concepts and Problems, New Delhi :Galgotia Publishing Company. 2. Chandra Prasanna, Fundamentals of Financial Management, New Delhi: McGraw Hill. 3. Van Horne, Financial Management and Policy, New Delhi, Pearson Education. 4. Reddy G. Sudarsana, Financial Management Principles & Practice, New Delhi : Himalaya Publishing House. 5. Khan & Jain, Financial Management:New Delhi: Tata McGraw-Hill * Latest editions of all the suggested books are recommended.</p>	

Course Code: BCPCC402	Core Course -13 B.Com(P) - Semester-IV Strategic Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept, techniques, process and levels.	
CO-2	Analyzing the business environment to formulate the strategy.	
CO-3	Applying and implementing a good strategy with holistic and multi-functional perspectives.	
CO-4	Understanding concepts, techniques and tools of business continuity planning.	
CO-5	Analyzing the effectiveness of strategy at various levels of management for review and correction through managerial decisions.	
Course Content:		
Unit-1	Evolution of Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture.	8 Hours
Unit-2	Business Policy and Decision Making: Introduction, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation of Policy Change, Role of Policies in Strategic Management, Business Policy and Decision Making.	8 Hours
Unit-3	Business Continuity Plan: Introduction, Concepts of Business Continuity Plan (BCP), Relevance and Importance of BCP, Steps in Business Continuity Plan, Business Impact Areas, BCP and its Influence on Strategic Management, BCP and its Influence on Policy Making, Contingency Planning.	8 Hours
Unit-4	Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.	8 Hours
Unit-5	Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies,	8 Hours

	Limitations of Strategic Management.	
<u>Text Books:</u>	1. P K Mishra&SukulLomash, Business Policy and Strategic Management , New Delhi: Vikas Publishing.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Srinivasan,Strategic Management ,New Delhi: PHI. 2. Thompson and Strickland, Strategic Management Concept and Cases, New Delhi: McGraw Hill. 3. McCarthy et. AI , Business Policy and Strategy, New Delhi: McGraw Hill. <p>* Latest edition of all books is recommended.</p>	

Course Code: BCPCC501	Core Course - 14 B.Com(P) - Semester-V Management Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of management accounting and its tools and technique as a separate branch of accounting.	
CO-2	Analyzing various accounting information to be circulated to the top management for taking managerial decisions.	
CO-3	Applying the tools and techniques to make information worth helping to the management to take decisions.	
CO-4	Evaluating and comparing the past and present performance of the organization and provide relevant information to the management.	
CO-5	Analyzing various cost related issues and help organization to achieve cost leadership with the help of proper cost management techniques.	
CO-6	Developing strategies for make or buy, shutdown or continue the business related activity in the light of information provided.	
Course Content:		
Unit-1:	Evolution of Management Accounting: Meaning and concept of management accounting, nature, scope, objectives and limitations of Management Accounting. Distinction between Management accounting, Financial accounting and Cost accounting. Tools and techniques of Management accounting.,	8 Hours
Unit-2:	Financial Analysis : Meaning, objectives and limitations, Techniques of Financial Analysis - Comparative analysis, Common size statement, Trend analysis.	8 Hours
Unit-3:	Ratio analysis: Meaning and importance of Ratio analysis, Profitability ratios- Gross profit & Net Profit Ratios, Activity ratios-Stock, Debtors, Creditors & Capital turnover ratio, Liquidity ratios-Current and Quick Ratio, Solvency ratios –Debt equity ratio, Capital gearing ratio & interest coverage ratio.	8 Hours
Unit-4:	Cash Flow Analysis: Meaning of cash flow statement, Difference between funds flow and cash flow statement, Utility of Cash Flow statement, Limitations of Cash Flow statement, Presentation of format of cash flow statement as	8 Hours

	per AS-3.(Format only, No numerical)	
Unit-5:	Cost- Volume- Profit Analysis: Meaning of Marginal Costing, Fixed and variable elements of cost. Concept of contribution, Cost-Volume-Profit Analysis, Profit-volume–Ratio (P/V Ratio) and Break-even analysis, Margin of Safety, Importance of CVP, P/V and Break even analysis.	8 Hours
<u>Text Books:</u>	1. Agarwal B.K., Agarwal Rajeev, Cost and Management Accounting, New Delhi :NirupamSahityaSadana.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhattacharyya S.K. &Dearden J., Accounting for Management, New Delhi :Vikas Publication. 2. Kishore Ravi M., Advanced Management Accounting, New Delhi :Taxmann. 3. Khan & Jain, Management Accounting, New Delhi : McGraw-Hill. 4. M.N. Arora, A Text book of Cost & Management Accounting, New Delhi :Vikas Publishing House. 5. Pandey, I.M., Management Accounting, New Delhi :Vikas Publication. <p>* Latest editions of all the suggested books are recommended.</p>	

Ability Enhancement Compulsory Course

AECC

<p><u>Course Code:</u> <u>TGE101</u></p>	<p align="center">Ability-Enhancement Compulsory Course – 1 B.Com(P) - Semester-I English Communication–I</p>	<p>L-1 T-0 P-2 C-2</p>
<p>Course Outcomes</p>	<p>On completion of the course, the students will be:</p>	
<p>CO1.</p>	<p>Understanding the basics of English communication</p>	
<p>CO2.</p>	<p>Understanding the basic concepts of functional grammar</p>	
<p>CO3.</p>	<p>Preparing basic official written communication</p>	
<p>CO4.</p>	<p>Demonstrating effective speaking skills</p>	
<p>CO5.</p>	<p>Demonstrating comprehension in reading text</p>	
<p align="center">Course Content:</p>		
<p>Unit-1:</p>	<p>Introductory Session:</p> <ul style="list-style-type: none"> • Self-Introduction & Assessment • Basics of Communication Process • Every day Expressions • Commonly used Verbs 	<p align="center">06</p>
<p>Unit-2:</p>	<p>Functional Grammar:</p> <ul style="list-style-type: none"> • Parts of Speech • Verbs • Tense • Modals • Conjunctions • Subject Verb Agreement • Articles • Spotting Errors 	<p align="center">08</p>
<p>Unit-3:</p>	<p>Writing Skills:</p> <ul style="list-style-type: none"> • Application & Formal Letter Writing • Email Writing • Note Taking & Note Making • Essay Writing 	<p align="center">06</p>

Unit-4	Speaking Skills: <ul style="list-style-type: none"> • Intonation & Voice Dynamics • Art of Public Speaking • Common Conversation • Extempore 	06
Unit-5	Reading Skills: <ul style="list-style-type: none"> • Reading & Understanding • Reading Comprehensions • Solving Para Jumbles 	04
Reference Books:	<ol style="list-style-type: none"> 1. English Grammar Composition and Usage by J.C. Nesfield, Macmillian Publishers. 2. Communication Skills by Sanjay Kumar & Pushp Lata, Oxford University Press 3. Business Writing for Dummies (3rd Edition) by Natalie Canavor, For Dummies 4. Reading and Listening Comprehension Skills by Michelle Osment, Curriculum Concepts 5. Unveiling the Secrets of Verbal Ability by Abhishek Verma and Shweta Bajaj, Research India 	

Evaluation Scheme

Internal Evaluation (40 Marks)			External Evaluation (60 Marks)	
20 Marks	10 Marks	10 Marks	20 Marks	40 Marks
Best of 2 CTs	Assignment (Oral)	Attendance	Viva-Voce*	Written

Parameters of Viva*

Content	Body Language & Dressing Sense	Pronunciation	Question Responsiveness & Confidence	Total
05 Marks	05 Marks	05 Marks	05 Marks	20 Marks

Note:

1. External Viva-Voce will be coordinated by concerned faculty.
2. The Viva-Voce will be carried out by one external examiner assigned by University.

<p>Course Code: BCPAE102</p>	<p align="center">Ability-Enhancement Compulsory Course - 2</p> <p align="center">B.Com(P) - Semester-I</p> <p align="center">Environmental Studies</p>	<p>L-4 T-0 P-0 C-4</p>
<p>Course Outcomes:</p>	<p>On completion of the course, the students will be :</p>	
<p>CO1.</p>	<p>Understanding ecology and environment for promoting sustainable development.</p>	
<p>CO2.</p>	<p>Understanding environmental policies, practices and Acts and its application in industries.</p>	
<p>CO3.</p>	<p>Applying the measures to control pollution.</p>	
<p>CO4.</p>	<p>Analyzing the opportunities to make optimum use of natural resources and biodiversity.</p>	
<p>CO5.</p>	<p>Applying the disaster management skills in case of disaster.</p>	
<p align="center">Course Content:</p>		
<p>Unit-1:</p>	<p>Introduction and Evolution of Environmental Studies: Definition and Scope of environmental studies, multidisciplinary nature of environmental studies, concept of sustainability & sustainable development. Ecology and Environment: Concept of an Ecosystem- its structure and functions, Energy Flow in an Ecosystem, Food Chain, Food Web, Ecological Pyramid & Ecological succession, Study of following ecosystems: Forest Ecosystem, Grass land Ecosystem & Aquatic Ecosystem & Desert Ecosystem.</p>	<p align="center">8 Hours</p>
<p>Unit-2:</p>	<p>Natural Resources: Renewable & Non-Renewable resources; Land resources and land use change; Land degradation, Soil erosion & desertification. Deforestation: Causes & impacts due to mining, Dam building on forest biodiversity & tribal population. Energy Resources: Renewable & Non-Renewable resources, Energy scenario & use of alternate energy sources, Case studies. Biodiversity: Hot Spots of Biodiversity in India and World, Conservation, Importance and Factors Responsible for Loss of Biodiversity, Bio-geographical Classification of India.</p>	<p align="center">8 Hours</p>
<p>Unit-3:</p>	<p>Environmental Pollutions: Types, Causes, Effects & control; Air, Water, soil & noise pollution, Nuclear hazards & human health risks, Solid waste Management;</p>	<p align="center">8 Hours</p>

	Control measures of urban & industrial wastes, pollution case studies.	
Unit-4:	<p>Environmental policies & practices: Climate change & Global Warming (Greenhouse Effect), Ozone Layer - Its Depletion and Control Measures, Photochemical Smog, Acid Rain Environmental laws: Environment protection Act; air prevention & control of pollution act, Water Prevention & Control of Pollution Act, Wild Life Protection Act, Forest Conservation Acts, International Acts; Montreal & Kyoto Protocols & Convention on biological diversity, Nature reserves, tribal population & Rights & human wild life conflicts in Indian context.</p>	8 Hours
Unit-5:	<p>Human Communities & Environment: Human population growth; impacts on environment, human health & welfare, Resettlement & rehabilitation of projects affected person: A case study, Disaster Management; Earthquake, Floods & Droughts, Cyclones & Landslides, Environmental Movements; Chipko, Silent Valley, Vishnoi's of Rajasthan, Environmental Ethics; Role of Indian & other regions & culture in environmental conservation, Environmental communication & public awareness; Case study</p>	8 Hours
<u>Text Books:</u>	1. De A. K. ,Environmental Chemistry, New Delhi : New Age Publishers Pvt. Ltd.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bryant, P. J., Biodiversity and Conservation, New Delhi: Hypertext Book 2. Tewari, Khulbe&Tewari , Textbook of Environment Studies, New Delhi: I.K. Publication 3. Masters, G. M. Introduction to Environmental Engineering and Science, New Delhi : Prentice Hall India Pvt. Ltd. 4. Odem, E. P , Fundamentals of Ecology, New Delhi : W. B. Sannders Co. <p>*Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> <u>TGE-201</u>	Ability Enhancement Compulsory Course-3 B.Com(P) - Semester -II English Communication-II	L-1 T-0 P-2 C-2
Course Outcomes	On completion of the course, the students will be:	
CO1.	Demonstrating comprehension in listening	
CO2.	Understand and improve vocabulary	
CO3.	Draft official written communication formats.	
CO4.	Demonstrate public speaking skills	
Course Content:		
Unit-1:	Listening Skills: <ul style="list-style-type: none"> • Active Listening • Talk Shows • Commentaries • Listening Comprehensions 	06
Unit-2:	Functional Grammar & Vocabulary: <ul style="list-style-type: none"> • Root Words • Idioms & Phrases • Technical Jargons • Direct & Indirect Speech • Active & Passive Voice • Sentence Re-arrangement • Closet Test 	08
Unit-3:	Writing Skills: <ul style="list-style-type: none"> • Proposal & Report Writing • Preparing Notice, Agenda & MOM • Verbal Analogies 	06
Unit-4	Communication Skills: <ul style="list-style-type: none"> • Power Point Presentations • Know Your Body Language • Role Plays • Picture Perception • Public Speaking‘ Debate, Stage Handling, Oral Presentation’ 	05

Unit-5	Verbal Ability: <ul style="list-style-type: none"> • One Word Substitutions • Jumbled Words • Sentence Improvement 	05
Reference Books:	<ol style="list-style-type: none"> 1. <i>English Grammar Composition and Usage</i> by J.C.Nesfield, Macmillian Publishers. 2. <i>Communication Skills</i> by Sanjay Kumar & Pushp Lata, Oxford University Press 3. <i>Business Writing for Dummies(3rd Edition)</i> by Natalie Canavor, For Dummies 4. <i>Reading and Listening Comprehension Skills</i> by Michelle Osment, Curriculum Concepts 5. <i>Unveiling the Secrets of Verbal Ability</i> by Abhishek Verma and Shweta Bajaj, Research India 	

Evaluation Scheme

Internal Evaluation (40 Marks)			External Evaluation (60 Marks)	
20 Marks	10 Marks	10 Marks	20 Marks	40 Marks
Best of 2 CTs	Assignment (Oral)	Attendance	Viva-Voce*	Written

Parameters of Viva*

Content	Body Language & Dressing Sense	Pronunciation	Question Responsiveness & Confidence	Total
05 Marks	05 Marks	05 Marks	05 Marks	20 Marks

Note:

3. External Viva-Voce will be coordinated by concerned faculty.
4. The Viva-Voce will be carried out by one external examiner assigned by University.

<p>Course Code: BCPAE302</p>	<p>Ability-Enhancement Compulsory Course-4</p> <p>B.Com(P) - Semester-III</p> <p>Human Values and Professional Ethics</p>	<p>L-4 T-0 P-0 C-4</p>
<p>Course Outcomes:</p>	<p>On completion of the course, the students will be :</p>	
<p>CO1.</p>	<p>Understanding the core values that shape the ethical behavior of a manager in functional areas of an organization.</p>	
<p>CO2.</p>	<p>Understanding the morals & values that ought to guide the management and resolve the moral issues in the profession</p>	
<p>CO3.</p>	<p>Analyzing the role of morals and values in technological development and its challenges.</p>	
<p>CO4.</p>	<p>Developing value based management system and work environment in organization.</p>	
<p>CO5.</p>	<p>Developing framework for management ethics and human Values.</p>	
<p>Course Content:</p>		
<p>Unit-1:</p>	<p>Evolution and introduction of Human Values in Indian context:</p> <p>Values: Introduction, sources of value system, Types of values, Significance of values, Indian value system, values of Indian manager, Teaching from Indian scriptures like Mahabharata, Bhagwad Gita, Ramayana, Quran and its applications in management.</p>	<p>8 Hours</p>
<p>Unit-2:</p>	<p>Business Ethics:</p> <p>Definition of Ethics, nature of ethics, types of ethics, Ethics and morality, Need and significance of business Ethics, code of conduct and Ethics for manager.-</p>	<p>8 Hours</p>
<p>Unit-3:</p>	<p>Ethical Dilemmas:</p> <p>Ethical Dilemmas- sources and their resolutions. Ethical decision making, Work ethics, Ethical and unethical practices in India.</p>	<p>8 Hours</p>
<p>Unit-4:</p>	<p>Impact of Ethics:</p> <p>Ethical issues related with marketing, Human resource management, Finance, Intellectual property rights. Environmental ethics.</p>	<p>8 Hours</p>

<p>Unit-5:</p>	<p>Understanding Harmony in the Family and Society –harmony in Human -Human Relationship and Gender issues: Understanding Harmony in the Family and Society-Harmony in Human-Human Relationship; Understanding harmony in the Family-the basic unit of human interaction; Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay - tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship. Gender Issues and Biases: Gender Stereotyping and Gender Discrimination, Male Gaze and Objectivity, Remedial measures of gender biasness.</p>	<p>8 Hours</p>
<p><u>Text Books:</u></p>	<p>1. Bhatia S.K., Business Ethics and managerial values, New Delhi: Deep and Deep publications Pvt. Ltd.</p>	
<p><u>Reference Books:</u></p>	<p>1. Velasquez, Business Ethics – Concepts and Cases, New Delhi: P Hall. 2. Mathur U.C., Corporate Governance & Business Ethics, New McMillan. 3. Govindarajan M., professional ethics and Human values, Delhi: PHI learning pvt ltd. 4. Hartman Laura P & Abha Chatterjee, Business Ethics, New McGraw Hill. 5. R. K Sharma, puneetagoel, Corporate governance, values and New Delhi: kalyani publication * Latest editions of all the suggested books are recommended.</p>	

Skill-Enhancement Elective Course

Course Code: BCPSE101	Skill-Enhancement Course -1 B.Com(P) - Semester-I Computer Fundamentals	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the basic components of a computer system, its classification and application.	
CO-2	Understanding the concept of Data Communication, its Modes, its Forms and Data Communication Channels.	
CO-3	Applying word-processing software (MS-Word) to solve basic information system.	
CO-4	Applying the knowledge of Microsoft Office programs to create professional and academic documents.	
CO-5	Creating and designing a word document for general office use.	
CO-6	Applying the working knowledge of paragraph formatting, macro and mail merge in MS-Word.	
Course Content:		
Unit-1:	Computer Hardware and Number System: History and evolution, Computer Classifications, Anatomy of Computer System, Input and Output technologies, Memory and Storage Devices, Applications of information technology in Business.	8 Hours
Unit-2:	MS-Word: Uses and Components of MS-Word, Working with Tables, Preparations of Documents, Editing and Formatting in MS-Word, Short Cut keys ,Mail Merge, Alignments, Types of Charts, Hyperlinks, Print layout, Page Orientations , Preparations of CV. in MS-Word.	8 Hours
Unit-3:	MS-Excel: Uses and Components of MS-Excel, Working with Workbook and Worksheet, Working with Rows and Columns, Editing and Formatting in MS-Excel, Different Formulas in Excel, Uses of different tools, Types of charts, Sorting of Data in MS-Excel	8 Hours
Unit-4:	MS-PowerPoint: Uses and Components of MS-PowerPoint, Inserting Pictures and Objects in PowerPoint , Working with Slides ,Prepare Slides using Animations in PowerPoint, Editing and Formatting in PowerPoint, Header and Footer, Inserting Sounds, Custom Animation, Slide show and Transitions	8 Hours

Unit-5:	Internet and Social Media: Internet, Search Engine, E-Mail, Uploading and Downloading of files, saving and making new folders. Creating page on face book, creating profile on LinkedIn, Creating profile on twitter and handling twitter.	8 Hours
Text Books	1. Cyganski, Information Technology: Inside and Outside, New Delhi: Pearson Education.	
Reference Books:	<ol style="list-style-type: none"> 1. Leon A. & Leon M., Introduction to Computers, New Delhi: Vikas Publications. 2. Leon, Fundamentals of Information Technology, New Delhi: Vikas Publications. 3. Kakkar D.N., Goyal R., Computer Applications in Management, New Delhi: New Age. 4. Basandra S.K., Computers Today, New Delhi: Galgotia Publications. 5. Sinha Pradeep K., Computer Fundamentals, 6th Edition, New Delhi: BPB Publications <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPSE102	Skill Enhancement Course - 2 B.Com(P) - Semester-I Advance Excel	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding and modifying Excel options.	
CO-2	Developing the skills of working in MS excel.	
CO-3	Applying the data consolidation feature to combine data from several workbooks into one.	
CO-4	Applying a variety of data validation techniques.	
CO-5	Applying the data consolidation feature to combine data from several workbooks into one	
CO-6	Creating recorded macros in Excel, summaries of spreadsheets using subtotals and range of controls in a worksheet.	
Course Content:		
Unit-1:	Origin of Excel - Data Formatting in Excel like colors, fonts, Bullets etc, Basic Sorting and Filtering, Basic Formulae like SUM, AVERAGE, COUNT, MAX, MIN etc, Spreadsheet Basics, Creating, Editing, saving and Printing spreadsheets.	8 Hours
Unit-2:	Getting Advance in excel - Sorting Data by values, colors , etc, Filtering by numbers , text , values , logical functions ,colors , Using Filters to Sort Data, Using Auto filter, Creating a custom AutoFilter, advance Filtering Options.	8 Hours
Unit-3:	Custom and Conditional Formats - Creating a custom format, Create a custom number format, Conditional Formatting, Creating Conditional Formatting, Editing Conditional Formatting, Adding Conditional Formatting, Deleting Conditional Formatting from the selected range	8 Hours
Unit-4:	Data Validation - Specifying a valid range of value of a cell, specifying a valid value for a cell, Specifying custom validation based on formula for a cell.	8 Hours
Unit-5:	Working with Range Names - Using Range names, creating range names, Using range names in formulas, Creating range names from headings, Deleting range names	8 Hours
<u>Text Books:</u>	1. Excel 2010 Bible by John Walkenbach, John Wiley	

<p><u>Reference</u> <u>Books:</u></p>	<ol style="list-style-type: none">1. Excel 2007 & 2010 for Dummies by Greg Harvey, Willey.2. Software: Microsoft Excel 2018 Latest Version of excel software3. New perspective on Microsoft Office Excel 2007 & 2010. <p>* Latest editions of all the suggested books and latest software are recommended.</p>	
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<u>Course Code:</u> <u>BCPSE201</u>	Skill-Enhancement Course -3 B.Com(P) - Semester-II Business Mathematics	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the role of business Mathematics in the field of business/industry.	
CO-2	Understanding the role of business mathematics in the field of business/industry.	
CO-3	Applying matrix operation, minors, cofactors, use cofactor method to find inverse of a matrix, use Cramer’s rule to solve systems of equations	
CO-4	Applying statistical knowledge so as to make statistical analysis in business which thereby help them in further studies in management.	
CO-5	Evaluating the underlying assumptions of analysis tools in business.	
Course Content:		
Unit-1:	Evolution of Mathematics: Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition,, Subtractions & Multiplication of Matrix.	8 Hours
Unit-2:	Minors, Co-factor and Determinant of matrix, Inverse of Matrix: Rank of Matrix, Use of Matrix in Business.	8 Hours
Unit-3:	Solution to a system of equation by the Adjoint Matrix method &Guassian Elimination Method.	8 Hours
Unit-4:	Percentage, Ratio and Proportion: Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.	8 Hours
Unit-5:	Set-Theory: Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business.	8 Hours
<u>Text Books:</u>	1. Render & Stair Jr, Quantitative Analysis for Management, Prentice-Hall.	
<u>Reference Books:</u>	1. Gupta C B, An Introduction to Quantitative Methods, Vikas Publishers. 2. Earshot L, Essential Quantitative Methods for Business Management and Finance, Palgrave. 3. Levin Rubin, Mathematics for Management, New Delhi ; Pearson. * Latest editions of all the suggested books are recommended.	

Course Code: BCPSE202	Skill-Enhancement Course -4 B.Com(P) - Semester-II Business Communication	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the barriers to effective communication and ways to overcome them.	
CO-2	Utilizing analytical and problem solving skills appropriate to business communication..	
CO-3	Demonstrating effective oral business presentation skills.	
CO-4	Applying Communicate via electronic mail, Internet, and other technologies.	
CO-5	Applying appropriate organizational formats and channels used in developing and presenting business messages and official correspondence.	
Course Content:		
Unit-1:	Origin of Communication: Business Communication: Definition of Business Communication, Process of Business Communication, Business Communication Model, Objectives of Business Communication, Principles of Business Communication, Importance of Business Communication, Importance Feedback. Channels of Business Communication, Types of Business Communication, Dimensions of Business Communication, Barriers to Business Communication Verbal, Non-Verbal, Formal, Informal communication.	8 Hours
Unit-2:	Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.	8 Hours
Unit-3:	Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing	8 Hours
Unit-4:	Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.	8 Hours
Unit-5:	Barriers to Effective Communication and ways to overcome them, Listening: Importance of Listening, Types of Listening , Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills,	8 Hours
Text Books:	1. Sinha K. K. ,Business Communication , New Delhi :	

	Galgotia Publishing Company.	
Reference Books:	<ol style="list-style-type: none"> 1. Sharma R. C. & Krishna Mohan, Business Correspondence and Report Writing, New Delhi: McGraw-Hill Publishing Company Limited. 2. Balasubrahmanyam M., Business Communication, Chennai: Vani Educational Books. 3. Siman Howard, Creating a Successful CV , New York: Dorling Kindersley. 4. Rayudu C.S., Media and Communication Management , Mumbai: Himalaya Publishing House. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPSE203	Skill Enhancement Course - 5 B.Com(P) - Semester-II Personal Selling and Salesmanship	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the role of a sales force in marketing strategies.	
CO-2	Understanding the role of a salesman in today's market place and the importance of building partnerships.	
CO-3	Designing and demonstrating sales presentation that is tailored to a potential buyer's needs.	
CO-4	Demonstrating personal selling skills to enhance personal and business growth.	
CO-5	Evaluating the success of a sales force, based on sales force objectives.	
Course Content:		
Unit-1:	Evolution of Personal Selling & Salesmanship: Defining Personal selling and salesmanship, Selling as a profession, Objectives and importance of personal selling, Essentials of Personal Selling, Traditional & Modern Selling Approach, Ethics in Selling, Role of Selling in Marketing, Types of selling, Qualities of Winning Sales Professionals-Physical, Mental, Social and Character Traits.	8 Hours
Unit-2:	Introduction to Theories of Selling: AIDA, Right set of circumstances theory of selling, Buying Formula theory of selling, Behavioral Equation theory.	8 Hours
Unit-3:	Personal Selling Process-I: Prospecting- objectives, sources and methods, Lead Generation, Getting appointment, Sales Responsibilities and Preparation; Pre approach-step toward sales planning-elements of sales call planning; Customer need discovery & Analysis; Approach-sales presentation/ demonstration- selection of appropriate presentation method, essentials of presentation, sales presentation mix- persuasive communication, visual presentation and dramatization, Use of questions- Direct questions, nondirective questions, rephrasing, redirect questions.	8 Hours
Unit-4:	Personal Selling Process-II: Handling objection- hidden, stalling, no need, money objection, etc., objection handling techniques, Closing the	8 Hours

	sale- reading buying signals, closing techniques- the alternative choice, assumptive, the compliment, the summary, the continuous, the minor point, the tea account, the standing room and the probability; Follow up after sales- Discuss service requirements, handling complaints, Key Account Management.	
Unit-5:	Personal Selling Skills: Negotiation, Communication, Listening Skills, Presentation and Demonstration, Body Language- Space, Moments, Eye Contacts & Postures, Follow up Calls, Writing Effective Sales Letters and emails, Positive Mental Attitude, Goal Setting, Effective Dressing, Managing Yourself and Time, Cold Call Mechanism.	8 Hours
<u>Text Books:</u>	1. Fundamentals of Selling, New Delhi: Tata McGraw Hill Futrell Charles M., A B C's of Selling, New Delhi: AITBS.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Clay Julian, Successful Selling Solutions, New Delhi: Viva Books. 2. Reilly Tom, Value Added Selling, New Delhi: McGraw Hill. 3. Stevens Howard, Achieving Sales Excellence, New Delhi :Viva Books Pvt. Ltd. 4. Schiffman Stephan, Power Sales Presentation, New Delhi: Adams Media Corporations. 5. Chitwood Roy, World Class Selling , New Delhi: JAICO Publishing House./ <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCPSE401	Skill-Enhancement Course -6 B.Com(P) Semester-IV Computerized Accounting	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of computer accounting, its advantages and process.	
CO-2	Applying the process of computer accounting, by putting grouping, coding and maintaining the files in computer.	
CO-3	Applying the function of Tally ERP: 9.1 and preparing the accounting report.	
CO-4	Evaluating the financial transaction and recording prepared by computer software for preparing the final statement.	
CO-5	Develop the balance sheet and profitability statement with the help of computer software.	
Course Content:		
Unit-1:	Accounting packages: Computerized Accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation	8 Hours
Unit-2:	Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.	8 Hours
Unit-3:	Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.	8 Hours
Unit-4:	Creation of Company – Journal entry, Ledger – vouchers.	8 Hours
Unit-5:	Tally – Preparation of Final Accounts.	8 Hours

<u>Text Books:</u>	1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. K Mohankumar&Rajkumar,Vijay Computer Applications in Business:NewDelhi:Nicole Imprints (P). 2. SrinivasaS.V.Vallabhan, Computer Application in business –Sultan chand and sons. 3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication. <p>*Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPSE402	Skill-Enhancement Course -7 B.Com(P) Semester-IV Operation Research	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO1.	Understanding the concept of operation research, various techniques and theories.	
CO2.	Analyzing the mathematical formulation in solving the various operation related issues.	
CO3.	Applying the linear programming and transportation technique to optimize rather minimize the cost of transportation.	
CO4.	Applying the technique of job sequencing to streamline the operation within the organization and get maximum results.	
CO5.	Understanding the significance of game theory and find its role in strategy formulation in the organization.	
CO6.	Developing strategies for the operation management in the organization and help management to get optimum results out of limited resources.	
Course Content:		
Unit-1:	Origin & Evolution of Operation Research: Nature and scope of Operation Research, Formulation and testing OR models. Mathematical formulations of LP Models for product-mix problems, graphical and simplex method.	8 Hours
Unit-2:	Transportation Problems: Initial basic feasible solution of transportation problem using North-West Corner Rule, Least Cost Method, Column Minima	8 Hours

	Method, Row Minima Method and Vogel's Approximation Method, Testing optimality using MODI Method, Unbalanced problems and degeneracy, Solution of problems with the 'maximization' objective.	
Unit-3:	Assignment Problems: Assignment Problem using Hungarian Method, Solution of unbalanced Assignment Problem, Problems of Assignment with maximization objective.	8 Hours
Unit-4:	Theory of Games: Two person zero - sum games, Games of pure strategies and of mixed strategies, Rule of dominance, Graphical solution to games.	8 Hours
Unit-5:	Job Sequence: Johnsons Algorithm for n Jobs and Two machines, n-Jobs and three machines, Two Jobs and m-Machines, n-Job and m-Machines.	8 Hours
<u>Text Books:</u>	1. Kothari, Quantitative Techniques, Vikas Publications	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Akhilesh K. B. &SubramanyamBala S., <i>Quantitative Techniques</i>, Vikas Publications 2. TahaHamdy, <i>Operations Research an Introduction</i>, Prentice-Hall, 7th edition, 1996. 3. Sharma J.K., <i>Operations Research</i>, Pearson. 4. Vohra, <i>Quantitative Techniques in Management</i>, Tata McGraw-Hill. 5. Peter C. Bell, <i>Management Science/ Operations Research</i>, Vikas Publications. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPSE403	Skill Enhancement Course-8 B.Com(P) Semester-IV E- Commerce/ E-Business	L-3 T-0 P-2 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the role and significance of E-Commerce / E-Business in present scenario.	
CO-2	Analyzing the suitability of E-Commerce for different variety of business organization and finding out the dynamics of internet in growing them.	
CO-3	Applying the tools to promote business with the help of website etc. and take benefit out of that.	
CO-4	Understanding about the various laws related to E-Commerce business and different payment option available for online trading.	
CO-5	Evaluating about the significance and benefits and limitation of E-Commerce in Indian Perspective.	
Course Content:		
Unit-1:	Origin of E-Commerce: Meaning, Nature, Concepts, advantages & Categories of E-Business. Framework of e-business, Concept of I-way E- Commerce Process Models.	8 Hours
Unit-2:	Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites, Olx, Amazon, Snapdeal.	8 Hours
Unit-3:	Mechanics of making payment through internet: Online payment mechanics, Electronic payment system; Electronic payment system; Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, E-cheque, Electronic Data Interchange EDI.	8 Hours
Unit-4:	Laws relating to online transaction: Salient features, security in e-commerce:- Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.	8 Hours
Unit-5:	Indian perspective: Benefits of ecommerce, drawbacks and limitations of e commerce,	8 Hours

	Major requirements e- commerce, Emerging trends and technologies of e-commerce, from e-commerce to e-business. Web Security: Introduction, firewalls and transaction security.	
<u>Text Books:</u>	1. Kalakota and whinstone, frontiers of Electronic commerce, New Delhi: Pearson education.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhaskar, E commerce, New Delhi: McGraw Hill. 2. Krishnamurty, E commerce Management, New Delhi: Vikas Publishing House. 3. Kalakota R, Electronic commerce a guide for manager, New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended.</p>	

<p>Course Code: TGC405</p>	<p>Skill Enhancement Course-9 B.Com(P) Semester-IV Soft Skills for Management Executive</p>	<p>L-0 T-0 P-2 C-1</p>
<p>Course Outcomes:</p>	<p>On completion of the course, the students will be :</p>	
<p>CO1.</p>	<p>Exhibiting good impression on others through right perception, values, morals & ethics and body language</p>	
<p>CO2.</p>	<p>Demonstrating emotional intelligence, high self-motivation and right attitude during different situation.</p>	
<p>CO3.</p>	<p>Creating goals for self and organization, making action plan to achieve it</p>	
<p>CO4.</p>	<p>Exhibiting effective and assertive communication during presentations and time management.</p>	
<p>CO5.</p>	<p>Understanding various concepts of resume writing, group discussion and panel interviews.</p>	
<p>Course Content:</p>		
<p>Unit-1:</p>	<p>Individual Development: Personal growth and improvement in personality Self Management skills Perception Values, Morals& Ethics Grooming for Professionals Body Language for Professionals Emotional Intelligence. Self motivation and right attitude</p>	<p>9 Hour s</p>
<p>Unit-2:</p>	<p>Vocational Progression: Goal setting and action planning Effective and assertive communication Time management Presentation Skills- Tools & Techniques Professionalism at Workplace Listening Skills</p>	<p>9 Hour s</p>
<p>Unit-3:</p>	<p>Basics of Selection Skills-Concepts: Resume Building-Concept Professional Networking Group discussion (GD) and Personal Interviews- Concept</p>	<p>12 Hour s</p>

<p><u>Text Books:</u></p>	<ol style="list-style-type: none"> 1. Robbins, Stephen P., Judge, Timothy A., Vohra, Neharika, Organizational Behaviour, Pearson Education 2. Tracy, Brian, Time Management, Manjul Publishing House 3. Hill, Napoleon, Think and grow rich, Amazing Reads 4. Scott, S.J., SMART goals made simple, Create space Independent Pub 5. Anjali, Ghanekar, Organizational Behaviour, Everest Publishing House
<p><u>Reference s/Books:</u></p>	<ol style="list-style-type: none"> 1. https://www.hloom.com/resumes/creative-templates/ 2. https://www.mbauniverse.com/group-discussion/topic.php 3. Rathgeber, Holger, Kotter, John, Our Iceberg is melting, Macmillan 4. Burne, Eric, Games People Play, Penguin UK 5. https://www.indeed.com/career-advice/interviewing/job-interview-tips-how-to-make-a-great-impression <p>* Latest editions of all the suggested books are recommended.</p>

Course Code: TGC505	Skill Enhancement Course-10 B.Com(P) Semester-V Soft Skills at Workplace for Management Executive	L-0 T-0 P-2 C-1
Course Outcomes:	On completion of the course, the students will be:	
CO1.	Applying creativity and innovation skills for products or services development	
CO2.	Understanding behavior of people with the help of Johari window, feedback and criticism and managing stress at optimum level for higher productivity and production	
CO3.	Applying interpersonal skills like conflict management, change management, negotiations and problem solving etc to maintain cordial relation at all levels	
CO4.	Creating cohesive teams using team building skills and desirable manners and etiquette	
CO5.	Applying skills of Job seeking, resume writing, GD & PI for getting suitable job	
Course Content:		
Unit-1:	Cognitive Skills: Code sign, Creativity and Innovation Johari window for understanding self and others Stress Management Handling feedback and criticism.	8 Hours
Unit-2:	People Skills: Development of cordial interpersonal relations at all levels Negotiation Managing Teams Manners, etiquette Problem Solving Conflict management Change management	12Hour s
Unit-3:	Selection Skills-Practice: Job Seeking Group discussion (GD)- Practice Personal Interview -Practice Handling Situational Questions	10Hour s

<p><u>Text Books:</u></p>	<ol style="list-style-type: none"> 1. Robbins, Stephen P., Judge, Timothy A., Vohra, Neharika, Organizational Behaviour, Pearson Education 2. Tracy, Brian, Time Management, Manjul Publishing House 3. Hill, Napoleon, Think and grow rich, Amazing Reads 4. Scott, S.J., SMART goals made simple, Create space Independent Pub 5. Anjali, Ghanekar, Organizational Behaviour, Everest Publishing House
<p><u>References /Books:</u></p>	<ol style="list-style-type: none"> 1. https://www.hloom.com/resumes/creative-templates/ 2. https://www.mbauniverse.com/group-discussion/topic.php 3. Rathgeber, Holger, Kotter, John, Our Iceberg is melting, Macmillan 4. Burne, Eric, Games People Play, Penguin UK 5. https://www.indeed.com/career-advice/interviewing/job-interview-tips-how-to-make-a-great-impression 6. tips-how-to-make-a-great-impression <p>* Latest editions of all the suggested books are recommended</p>

Generic Elective Course (GEC)

<p>Course code: BCPGE101</p>	<p align="center">Generic Elective Course - 1 B.Com(P) - Semester-I Mercantile Law</p>	<p>L-4 T-0 P-0 C-4</p>
<p>Course Outcomes:</p>	<p>On completion of the course, the students will be :</p>	
<p>CO-1</p>	<p>Understanding the basics and essentials of having a valid contract.</p>	
<p>CO-2</p>	<p>Understanding the difference between valid and void contract and their related consequences.</p>	
<p>CO-3</p>	<p>Knowing about the essentials of having contract of agencies, rights and duties of agent etc.</p>	
<p>CO-4</p>	<p>Understanding and applying the concept of negotiable instrument and their utility in normal business operations.</p>	
<p>CO-5</p>	<p>Understanding the contract of Bailment and Pledge</p>	
<p align="center">Course Content:</p>		
<p>Unit-1:</p>	<p>Indian Contract Act 1872: Contract – Meaning, Characteristics and Kinds; Essentials of valid contract. Offer and acceptance: Valid offer, Acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, Lapse of an offer; Capacity of Parties: Who is Competent to contract, Position of Agreements with a Minor, Position of persons of Unsound Mind, Persons disqualified by Law; Consideration: Meaning, Essential Elements of Valid Consideration, Stranger to Contract, Contract without Consideration; Free Consent- Meaning of Consent, Meaning of Free Consent, Meaning Coercion and its effect, Meaning of Undue influence and its effects, Meaning of Fraud and its effects, Meaning of Misrepresentation and its effects and Meaning of Mistake and its effects.</p>	<p align="center">8 Hours</p>
<p>Unit-2:</p>	<p>Void Agreement: Meaning of Void Agreements, Agreements in restraint of marriage, trade & legal proceedings, Uncertain Agreements, Wagering Agreements, Distinction between contracts of insurance and wagering agreements, Agreements Contingent on Impossible Events, Agreements to do Impossible Acts, Restitution; Contingents Contract: Meaning, Essential Features and Rules; Performance of a Contracts- Meaning and Types; Discharge of Contracts- Meaning and Modes; Remedies for Breach of Contracts- Meaning, Anticipatory, Actual Breach of Contracts, and Remedies; Quasi – contracts- Meaning and Features.</p>	<p align="center">8 Hours</p>

Unit-3:	Special Contracts: Contract of Indemnity and Guarantee: Introduction, Contract of Indemnity, Contracts of Guarantee, Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, and Discharge of Surety; Contract of Bailment and Pledge: Meaning, Kinds, Duties & Rights of Bailor, Duties & Rights of Bailee; Lien- Meaning & Types; Finder of Goods- Meaning and Rights; Termination of Bailment: Pledge- Meaning of pledge, pledger &pledgee, Rights & duties of pledge, pledger &pledgee.	8 Hours
Unit-4:	Contract of Agency: Meaning, Creation of Agency, Termination of Agency, Irrevocable Agency; Agent- Meaning, Who may be Agent, Agent vs. Servant, Agent vs. Independent Contractor, classification of Agents, Extent of Agent Authority, Delegation of Authority of Agent, Meaning & Appointment of Sub- Agent, Meaning of Substituted Agent, Rights and Duties of Agent, Principal- Meaning and Position of Principal.	8 Hours
Unit-5:	The Negotiable Instruments Act, 1881: Negotiable Instruments- Meaning, Characteristics, Presumptions, Types, Promissory Note- Meaning and Characteristics, Bills of Exchange- Meaning and Essential Characteristics, acceptance- Meaning and Characteristics, Cheque- Meaning and Characteristics, , Crossing of Cheque, Holder and Holder in due course, Endorsement, Dishonor of Bill, Noting, Protesting and Hundies.	8 Hours
<u>Text Books:</u>	1. Singh. Avtar, The Principles of Mercantile Law, Lucknow: Eastern Book Company,.	
<u>Reference Books:</u>	1. Sharma, J.P. and SunainaKanojia, Business Laws, New Delhi: Ane Books Pvt. Ltd. 2. Chadha P R Business Law, Galgotia, New Delhi: Publishing Company. 3. Maheshwari&Maheshwari, Business Law, New Delhi: National Publishing House. 4. Chandra Bose, Business Laws, New Delhi: PHI. * Latest editions of all the suggested books are recommended.	

<p><u>Course Code:</u> BCPGE102</p>	<p>Generic Elective Course – 2 B.Com(P) - Semester-I Indian Economy</p>	<p>L-4 T-0 P-0 C-4</p>
<p><u>Course Outcomes:</u></p>	<p>On completion of the course, the students will be :</p>	
<p>CO-1</p>	<p>Understanding the basic characteristics of Indian economy, it's potential on natural resources in order to relate them with economic development.</p>	
<p>CO-2</p>	<p>Understanding agricultural foundation, economic growth and development and its contribution to the economy as a whole.</p>	
<p>CO-3</p>	<p>Analyzing the progress and nature of agricultural sector and its contribution to the economy as a whole.</p>	
<p>CO-4</p>	<p>Developing plans to promote small scale industries in India and enhance overall performance of domestic sector.</p>	
<p>CO-5</p>	<p>Assessing the planning undertaken by the government of India in order to have knowledge and lay them as foundation of the ongoing planning and economic reforms.</p>	
<p>CO-6</p>	<p>Analyzing issues and challenges of Indian Economy and make plans and to curb poverty, inequality, unemployment and inflation.</p>	
<p>Course Content:</p>		
<p>Unit-1:</p>	<p>Origin of Indian Economy: India As A Developing Economy; Indian Economy On The Eve Of Independence; National Income Of India: Trends And Levels; Human Resources And Economic Development; Human Development In India; Occupational Structure And Economic Development; Natural Resources, Economic Development And Environmental Degradation; Infrastructure In The Indian Economy; Social Infrastructure And Social Sector.</p>	<p>8 Hours</p>
<p>Unit-2:</p>	<p>Planning And Economic Development: Objectives And Strategy Of Economic Planning In India; Approach To The Ongoing Five Year Plan. Regional Planning In India. Financing Of The Plans. Economic Reforms In India – Main Features And Achievements.</p>	<p>8 Hours</p>
<p>Unit-3:</p>	<p>Domestic Sector:</p>	<p>8 Hours</p>

	Institutional And Technological Reforms In Indian Agriculture; Agricultural Finance And Marketing; Agricultural Prices And Policy; Industrial Policy; Sources Of Industrial Finance; Role Of Small Scale And Cottage Industries In Indian Economy.	
Unit-4:	External Sector of The Economy: India's Balance Of Payments – Problems And Solutions; Trends, Composition And Direction Of India's Foreign Trade; New Trade Policy; WTO And Indian Economy; Foreign Investment Inflows; India's Exchange Rate Policy.	8 Hours
Unit-5:	Issues And Challenges Of Indian Economy: Problems Of Poverty; Inequality; Unemployment And Inflation - Strategy And Policy Of The Government; Food Security And Public Distribution System; Salient Features Of The Relevant Union Budget.	8 Hours
<u>Text Books:</u>	1. Datt&Sundharam, Indian Economy, New Delhi: S Chand.	
<u>Reference Books:</u>	1. Uma Kapila, India's Economic Development Since 1947. 2. Misra&Puri, Indian Economy, New Delhi: Himalaya Publishing House. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCPGE201	Generic Elective Course - 3 B.Com(P) - Semester-II Company Law	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts and provisions of company law.	
CO-2	Understanding the concept of share capital and the difference between a member and a shareholder.	
CO-3	Understanding various aspects and procedures for an effective management of company.	

CO-4	Understanding and applying various concepts, types and methods of borrowings and charges on assets.	
CO-5	Analyzing the legal procedure and provisions of winding up of a company	
Course Content:		
Unit-1:	Evolution & Origin of a Company – Definition, types, features, Privileges of private company, Conversion of private company into public company. Incorporation of company, Promoters, Preliminary or pre incorporation contracts, Certificate of incorporation, Prospectus, Commencement of business, Doctrine of Indoor management. Concept of lifting of corporate veil. Comparison between private and public company.	8 Hours
Unit-2:	Share Capital & Membership: Memorandum of association, Articles of association and difference between them. Meaning, kinds, alteration and reduction of share capital. Share certificate, Share warrant, Transfer and transmission of shares. Member Vs. Shareholder, Who can be a member, Modes of acquiring membership, Cessation of membership. Rights & liability of a member and register of members.	8 Hours
Unit-3:	Company Management: Types of meeting, Essential and legal rules for a valid meeting, Voting rights and proxies. Principle of majority rule and its exceptions and protection of minority. Types and circulation of resolution, minutes of meeting and adjournment of meeting; Director:: types, appointment, retirement, removal, powers and liabilities, Director’s identification number.	8 Hours
Unit-4:	Borrowing Powers and charges on Assets: Extent, types and methods of borrowing. Concept of ultra-vires and intra-vires borrowings. Creation and types of charges on assets. Concept of crystallization of floating charge. Priorities and differences between fixed and floating charges. Registration of charges and its legality. Consequences of non-registration of charges	8 Hours
Unit-5:	Winding Up: Meaning and modes of winding up. Winding up by Court, voluntary winding up and winding up subject o supervision of court. Winding up of unregistered companies.	8 Hours
<u>Text Books:</u>	1. Kapoor,N.D.:Elements of Mercantile Law:NewDelhi:Sultan Chand Publications.	
<u>Reference Books:</u>	1. Institute of Chartered Accountants of India:Corporate and Allied Laws:New Delhi:	

	<p>ICAI.</p> <p>2. Gogna, P.P.S.:A Text Book of Company Law:New Delhi: Sultan Chand Publications.</p> <p>3. AvtarSingh:CompanyLaw:NewDelhi:Eastern Publications.</p>	
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Course Code: BCPGE202	Generic Elective Course – 4 B.Com(P) - Semester-II Macro Economics	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts of Macroeconomics and its interrelations with Microeconomics.	
CO-2	Understanding how the economy is regulated through monetary and fiscal policies.	
CO-3	Analyzing the income determination through classical and Keynesian economics.	
CO-4	Analyze different phases of trade cycle, demonstrate various trade cycle theories, understand the impact of cyclical fluctuation on the growth of business, and lay policies to control trade cycle	
CO-5	Applying simple models of international trade to study the flow of goods between countries and discuss the costs of protectionism within the context of such models	
Course Content:		
Unit-1:	Origin of Macro Economics; Meaning, definition & importance. National Income: Meaning, Concept of National Income, Measurement of National Income. Circular Flow of Income- two sector economy, three sector economy and four sector economy.	8 Hours
Unit-2:	Classical Theory of Employment: Says law and Wage-price flexibility: The Classical Theory of Employment and output (Income) - A formal full employment model-determination of income and employment where there is no saving & investment, with saving & investment and with role of money, prices & inflation. Classical theory of output and employment: complete classical model.	8Hours
Unit-3:	Consumption Function: Concept, Average & Marginal propensity to consume, Importance of Consumption Function. Saving Function: Concept, Average & Marginal propensity to save. Keynes theory of Consumption-determinants of propensity to consume, objective factors and Importance.	8Hours
Unit-4:	Investment Function: Meaning of Investment, Types of Investment: (Business fixed investment, Residential	8Hours

	investment and Inventory investment), and Autonomous Investment & Induced Investment. Keynes Theory of Investment, factors causing shift in investment demand curve. Accelerator theory of investment. Impact of Inflation, Monetary policy and Fiscal Policy on investment	
Unit-5:	Theory of Multiplier: Concept, Derivation of investment multipliers, Assumptions, Leakages in multiplier process, importance.IS-LM Analysis; Derivation and shifts of IS and LM curves. Intersection of IS and LM Curves (Simultaneous equilibrium of goods and money markets), Role of monetary and fiscal policy by using IS-LM curves.	8Hours
<u>Text Books:</u>	1. Ahuja H.L., Macroeconomics Theory and Policy, New Delhi :S.Chand.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Mishra S. K. &Puri V. K., Modern Macro Economic Theory, New Delhi: Himalayan Publishing House. 2. Edward Shapiro, Macro Economic Analysis, New Delhi :McGraw Hill,. 3. JhigamM.L.&StephenJ.K.ManagerialEconomics,NewDelhi:VrindaPublications. 4. Vaish M.C., Macro Economic Theory,NewDelhi:Vikas Publishing House Pvt. L. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCPGE203	Generic Elective Course – 5 B.Com(P) - Semester-II Indian Constitution	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1.	Remembering the important provisions of the constitution regarding the fundamental rights, directive principles of state policy and fundamental duties.	
CO-2.	Understanding the concept of constitution, constitutional law and constitutionalism.	
CO-3.	Applying the concept of constitutional philosophy in practical life.	
CO-4.	Examining and Analyzing the success and shortcomings of the Indian Constitution regarding certain needs.	
CO-5.	Creating new ideas and patterns for the growth and development of constitution of India.	
Course Content:		
Unit-1:	Introduction to Indian constitution Constitutional Concepts- Constitution, Constitutional Law and, Constitutionalism, Making of Indian Constitution: an overview Nature of Indian Constitution, Salient Features of Indian Constitution Preamble	8 Hours
Unit-2:	Basics of Fundamental Rights (Articles 12-13) Fundamental Rights: meaning, concept & evolution, State Law, Doctrine of Eclipse, Severability and Waiver, Judicial Review	8 Hours
Unit-3:	Fundamental Rights (Articles 14-24) Right to Equality, Right to Freedom, Right against exploitation	8 Hours
Unit-4:	Fundamental Rights (Articles 25-32) Freedom of Religion, Minority Rights, Right to Constitutional Remedies, PIL	8 Hours
Unit-5:	Directives and Fundamental Duties (Articles 36-51A) Objectives of Directive Principles of State Policy, Guiding Principles for Government in the Name of Directive Principles of State Policy Relationship between Fundamental Rights and Directive Principles of State Policy, Fundamental Duties	8 Hours
Text Books:	1. Shukla V.N., Constitution of India, Easter Book Company, Lucknow Paylee M.d., Constitution of World, Universal Law Publishing Company, Delhi.	

Reference Books:	1. Seervai H. M.,Constitutional Law of India,Universal Law Publishing Company, Delhi. Jain M.P.,Outline of Indian Constitution, LexisNexis Butterworth WadhwaPublication,Nagpur
* Latest editions of all the suggested books are recommended.	

Course Code: BCPGE301	Generic Elective Course - 6 B.Com(P) - Semester-III Innovation & Entrepreneurship Development	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of entrepreneurship development for recognizing a business opportunity that fits the individual capacity/ expansion of an existing business.	
CO-2	Analyzing the ability to find an attractive market that can be reached economically.	
CO-3	Analyzing the basic governmental procedures required for an entrepreneurial activity and complying with them.	
CO-4	Evaluating the tools and techniques before finalization of a project.	
CO-5	Applying the ability to provide a self-analysis in the context of an entrepreneurial career	
Course Content:		
Unit-1:	Introduction to Innovation and Entrepreneurial Idea Generation and Identifying Business Opportunities Concepts of Entrepreneurship Development: Evolution of the concept of Entrepreneur, Entrepreneur Vs. Intrapreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager, Attributes and Characteristics of a successful Entrepreneur,	8 Hours
Unit-2:	Creating Entrepreneurial Venture: Business Planning Process, Environmental Analysis - Search and Scanning, Identifying problems and opportunities, Defining Business Idea,	8 Hours
Unit-3:	Project Management: Technical, Financial, Marketing, Personnel and Management Feasibility, Estimating and Financing funds requirement - Schemes offered by various commercial banks and financial institutions like IDBI, ICICI, SIDBI, SFCs.	8 Hours
Unit-4:	Entrepreneur Development Programmes (EDP'S): Types, 7S Model, History of entrepreneurship development in India, Current Status of Entrepreneurship development in India.	8 Hours
Unit-5:	Entrepreneurship Development and Government: 1. Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and	8 Hours

	grants - Export Oriented Units - Fiscal and Tax concessions available	
<u>Text Books:</u>	1. Dynamics of Entrepreneurship Development - Vasant Desai, New Delhi.	
<u>Reference Books</u>	<ol style="list-style-type: none"> 1. Entrepreneurship: New Venture Creation - David H. Holt, New Delhi. 2. Entrepreneurship - Hisrich Peters, New Delhi. 3. The Culture of Entrepreneurship - Brigitte Berger, New Delhi. 4. Project Management - K. Nagarajan, New Delhi. 5. Entrepreneurship Development - Dr. P.C.Shejwalkar , New Delhi. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPGE302	Generic Elective Course -7 B.Com(P) - Semester-III Business Environment	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the internal and external environment of business, process of analyzing it and tools for its forecasting it.	
CO-2	Analyzing the various environmental factors which constitute the domestic and international business environment.	
CO-3	Applying the tools for forecasting the business environment and behave accordingly.	
CO-4	Evaluating the essential conditions to be global and role of various international organizations in promotion of international business.	
CO-5	Analyzing the impact of technology on society and economy in global context.	
CO-6	Develop strategies to cop up with the changing business environment and move accordingly.	
Course Content:		
Unit-1:	Origin of Business Environment: Meaning of Business Environment, Types of Environment-	8 Hours

	External and Internal. Business- Meaning, Nature/Characteristics, Scope, Classification of Business, and Objective of Business.	
Unit-2:	<p>Environmental Analysis and Forecasting: Environmental Analysis: Stages of Environmental Analysis, Approaches to Environmental Analysis, Techniques for Environmental Analysis and Benefits. Environmental Forecasting: Steps, Types, Techniques and Limitations Economic Environment: Nature of Economy, Structure of Economy, Economic Policies and Economic Conditions.</p>	8 Hours
Unit-3:	<p>Political and Government Environment: Functions to State, Government and Legal Environment, Economic Role of Government in India. Natural & Technological Environment: Concept of Natural Environment, Concept of Technological Environment, Innovation, Technological Leadership & Fellowship, Technology & Competitive Advantages, Sources of Technological Dynamics, Time Lags in Technology Introduction, Impact of Technology on Globalization and Transfer in Technology.</p>	8 Hours
Unit-4:	<p>Societal Environment: Business and Society, Professionalization, Business Ethics, Business & Culture, Technological Developments and Social Change. Social Responsibility of Business: Classical & Contemporary Views, Social Orientation of Business, factors affecting social orientation responsibilities to different sections, the Indian situations.</p>	8 Hours
Unit-5:	<p>GATT/ WTO and Global Liberalization: Objectives, an evaluation of GATT, the Uruguay Round Agreement, GATT & WTO, functions of WTO, salient features UR agreement. Globalization: Globalization of World Economy, , essential conditions of globalizations, foreign market entry strategies, pros & cons of globalizations and globalization of Indian Business.</p>	8 Hours
<u>Text Books:</u>	1. Francis Cherunilam, Business Environment Text & Cases, New Delhi; Himalayan Publishing House.	
<u>Reference Books:</u>	<p>1. Sundaram& Black: International Business Environment Text and Cases, New Delhi; PHI. 2. Avid W. Conklin, Cases in Environment of Business, New Delhi; Sage Response Books.. 3. Palwar, Economic Environment of Business, New Delhi;</p>	

	<p>PHI.</p> <ol style="list-style-type: none">4. Justin Paul, Business Environment: Text & Cases, New Delhi, McGraw Hill.5. D.N. Dwivedi, Managerial Economics, New Delhi ;Vikas Publishing House.6. Shaikh Salim, Business Environment, New Delhi Pearson Education. <p>* Latest editions of all the suggested books are recommended.</p>	
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Course Code: BCPGE401	Generic Elective Course – 8 B.Com(P) - Semester-VI Material and Production Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of production and material management, maintenance methods of manufacturing functions, location and plant layout.	
CO-2	Analyzing the facilities and location layout in different organizational contexts.	
CO-3	Understanding methods of statistical quality control to solve various problems faced during business operations.	
CO-4	Understanding and analyzing existing store management and purchase policy of and organization.	
CO-5	Understanding and analyzing policy of material and store management system so as to get the maximum out of it.	
Course Content:		
Unit-1:	Origin & Evolution of Production: Nature of Production – Production as a system, organizational function – Decision making in production–Characteristics of modern production and operations functions organization of production function – Recent trends in Production and Operation function-Methods of Manufacturing – Intermittent, Continuous, Flexible Manufacturing systems – Comparison of various manufacturing system – Characteristics of Modern Manufacturing –Operations in the Service sector- Manufacturing Vs Service operations	8 Hours
Unit-2:	Facilities Location and Layout: Introduction to plant location – Location need analysis – Factors affecting plant Location decision – Comparison of site location area – Introduction to Plant layout –Essentials of good plant Layout – Types of Layout – Process, Product, Fixed Position, Group and Cell Layout.	8 Hours
Unit-3:	Materials Handling System and Design of Work System: Introduction -Elements of Material Handling System – Principles of Material Handling System, Unit Load Concept – Selection of Material Handling System – Types of Material Handling Equipment – Work study Method study and Work Measurement	8 Hours

	Numerical Problems	
Unit-4:	Maintenance Management and Statistical Quality Control: Introduction – Areas of Maintenance – Types of Maintenances – Planning and scheduling of Maintenance – Control of Maintenance – Introduction to SQC – Inspection and Quality Control – Statistical Quality Control – Types of Control Charts for Variables and Attributes – Numerical Problems	8 Hours
Unit-5:	Purchase and Stores Management: Objectives, Functions, Purchasing cycle and Purchase Policies – Vendor rating – Vendor Rating Methods – Numerical Problems in Vendor Rating – Introduction to stores management – Stores Location – Stores Layout – Stock Verification and Documents pertaining to purchase and stores management.	8 Hours
<u>Text Books:</u>	1. Aswathappa K., K.ShridharaBhat ., “Production and Operations, Management”, New Delhi ; Himalaya Publishing House.	
<u>Reference Books:</u>	1. Paneerselvam R., “Production and Operations Management”, New Delhi; PHI Learning Private limited. 2. SaravanaVel P., “Production and Operations Management”, New Delhi: Margam publishers. * Latest editions of all the suggested books are recommended.	

Course Code: BCPGE402	Generic Elective Course -9 B.Com(P) - Semester-VI Economic Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of foreign exchange management transactions in capital and current accounts, FDI & FDI Policy in India.	
CO-2	Understanding the regulation, provisions of foreign exchange management Act.	
CO-3	Analyzing the competition at various levels understanding anti-competitive agreements, concepts and provisions of competitions Act.	
CO-4	Understanding various provisions, applicability of consumer protection act.	
CO-5	Understanding the concepts of FII & and analyzing the FDI in India and abroad by Indian Companies.	
Course Content:		
Unit-1:	Origin of Foreign Exchange Management: Objectives and Definitions under FEMA, 1999, Current Account Transactions and Capital Account Transactions, FDI Policy, Foreign Direct Investment in India and Abroad.	8 Hours
Unit-2:	Foreign Contribution (Regulation) Act, (FCRA) 2010: Foreign Contributions and Hospitality, Exemptions, Powers of Central Government, Adjudication, Appeal and Compounding. Offences and Penalties.	8 Hours
Unit-3:	Foreign Trade Policy: Main Features Special Focus Initiatives Served from India Scheme Export Promotion Council VisheshKrishi and Gram UdyogYojana(vi) Focus Market Scheme; Focus Product Scheme; Advance. EOUs, EHTPs, STPs, BPTs and SEZs.	8 Hours
Unit-4:	Competition : Concept of Competition Development of Competition Law Competition Policy Competition Act, 2002 – Anti Competitive Agreements, Abuse of Dominant Position, Combination, Regulation of Combinations, Competition Commission of India; Appearance before Commission, Compliance of Competition Law	8 Hours
Unit-5:	Consumer Protection Act: Consumer Protection Act, 1986 Consumer Protection in India Genesis of the Law and Objects Rights of Consumers Nature and Scope of Remedies Appearance before	8 Hours

	Consumer Dispute Redressal Forum	
<u>Text Books:</u>	1. Dr. V.K. Aggarwal : Consumer Protection Law and Practice; New Delhi: Bharat Law House.	
<u>Reference Books:</u>	1. KuldeepSaxena : Consumer Protection Act & Rules, Law Links. 2. VinodDhall : Competition Law Today – Concepts, Issues and the Law in Practice; Oxford University Press, New Delhi. 3. Dr. Gurbax Singh : Law of Consumer Protection; Bharat Law 4. Publications, 22, Tarun Enclave, Pitampura, New Delhi . 5. Bare Act : Foreign Exchange Management Act * Latest editions of all the suggested books are recommended.	

Open Elective

Course Code: -	Open/Generic Elective Course – 10 B.Com(P) - Semester-IV Open Elective -1	L-0 T-0 P-0 C-3
<p>Note: The course shall be selected from the list of open electives provided by the University.</p>		

Course Code:	Open/Generic Elective Course – 11 B.Com(P) - Semester-V Open Elective -2	L-0 T-0 P-0 C-3
<p>Note: The course shall be selected from the list of open electives provided by the University.</p>		

Program/Discipline Specific Elective Courses (DSE)
Accounting & Finance

<u>Course Code:</u> BCPDSE501	Discipline Specific Elective Course-1 Specialization- Accounting & Finance B.Com(P) - Semester-V Indian Financial System	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the role and significance of Indian Financial System, its working and scope.	
CO-2	Analyzing the management and control of commercial banks and role of RBI in their smooth functioning.	
CO-3	Evaluating the role and contributing of mutual fund industry in the development of financial market.	
CO-4	Analyzing the working of non-banking financial companies and their contributing in growth of Indian financial market.	
CO-5	Analyzing the contribution of various financial services provided in Indian financial system to raise funds from the market.	
Course Content:		
Unit-1:	Origin of Financial System and Markets: Constituents and functioning of Financial System; Role and functions of RBI. Regulation of money and credit.	8 Hours
Unit-2:	Management of Commercial Banks & Insurance Sector Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating. Insurance industry in India. General Insurance and Life Insurance.	8 Hours
Unit-3:	Mutual Funds, and Credit Rating: The concept & Role of Mutual Funds, Types of Mutual Funds, Mutual Fund Structure & constituent, Concept of Credit rating, Types of credit rating, Advantages and Disadvantages of credit rating, Credit rating agencies and their methodology and process	8 Hours
Unit-4:	NBFCs: Their status and types, working and strategies for commercial viability of NBFCs	8 Hours
Unit-5:	Leasing: Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting-Features Merits and Demerits. Factoring - Features Merits and Demerits.	8 Hours
<u>Text Books:</u>	1. Bhole L.M.: Financial Institutions and Markets, New Delhi: McGraw-Hill.	
<u>Reference Books:</u>	1. Bhole L.M.: Financial Institutions and	

	<p>Markets:NewDelhi:McGraw-Hill.</p> <p>2. Srivastava, R.M & Nigam Divya: Management of Financial Institutions:New Delhi: Himalaya Publishers.</p> <p>3. Gurusamy R.: Financial Services &Markets:New Delhi: Thomson Brooks.</p> <p>4. Khan M.Y.: Financial Services:NewDelhi:McGraw Hill.</p> <p>5. Fabozzi: Foundations of Financial Markets and Institutions:New Delhi: Pearson Education.</p> <p>* Latest editions of all the suggested books are recommended.</p>	
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<u>Course Code:</u> BCPDSE502	Discipline Specific Elective Course-2 Specialization- Accounting & Finance B.Com(P) - Semester-V Security Analysis and Portfolio Management	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the term risk and return with the investment point of view along with the various financial products available for investment.	
CO-2	Analyzing the risk and return tradeoff with the view pint of investing in risky security.	
CO-3	Applying the various approaches to invest in equity and find out the expected returns.	
CO-4	Evaluating the working of SEBI with regard to protect the investor.	
CO-5	Analyzing the significance and mode of operandi of derivative market and its future in Indian context.	
Course Content:		
Unit-1:	Evolution of Investment Market: The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market	8 Hours

	participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.	
Unit-2:	Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.	8 Hours
Unit-3:	Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.	8 Hours
Unit-4:	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.	8 Hours
Unit-5:	Investor Protection: Roles Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	8 Hours
<u>Text Books</u>	1. Chandra Prasanna: Investment Analysis and Portfolio Management: New Delhi: McGraw Hill.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Rustogi R.P.: Fundamentals of Investment: New Delhi: Sultan Chand & Sons. 2. Vohra N.D., Bagri ,B.R.: Futures and Options: New Delhi: McGraw Hill. 3. Herbart B Mayo: An Introduction to Investment: New Delhi: Cengage Learning. 4. P. Pandian: Security Analysis and ProfolioManagement :Vikas Publications. 5. Jones C.P.: Investments Analysis and Management: United States: Wiley. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> BCPDSE503	Discipline Specific Elective Course-3 Specialization- Accounting & Finance B.Com(P) - Semester-V Project Management	L-4 T-0 P-0 C-4
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<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts of Project management, complex issue of project management, tools, techniques and their implication and usefulness in corporate life.	
CO-2	Evaluate the various associated risk involved in a Project.	
CO-3	Applying the tools and techniques involved in resource allocation and cost estimation in a project keeping in mind the social cost benefit analysis.	
CO-4	Applying various methods involved in finding out the associated risk with the project and various issued related to project control.	
CO-5	Analyzing various computer related tools and techniques which are helpful in project evaluation and review of project.	
CO-6	Developing strategies to initiate, execute, monitor and control a project suitable to business environment.	
Course Content:		
Unit-1:	Origin of Project: Project Management: concepts of project and project management, Nature and scope of Project management, Generation and screening of project ideas.	8 Hours
Unit-2:	Project Appraisal: Market and Demand Analysis, Situation Analysis, Collection of Information, Market survey, Demand Forecasting.	8 Hours
Unit-3:	Feasibility: Technical, Financial and risk Analysis of Project	8 Hours
Unit-4:	Social Cost Benefit Analysis (SCB), UNIBO approach.	8 Hours
Unit-5:	Multiple Project and Constraints: Constraints, Method of ranking: Mathematical Programming Approach.	8 Hours
<u>Text Books:</u>	1. Chandra Prasanna:Project: Preparation Appraisal Budgeting and Implementation:New Delhi: McGraw Hill.	
<u>Reference Books:</u>	1. Goyal B.B.: Project Management: A Development Perspective:NewDelhi:Deep& Deep Publications. 2. Mohsin M.: Project Planning and Control: New Delhi:Vikas Publishing House. 3. Chaudhary S.: Project Management:New Delhi: McGraw Hill Publications. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCPDSE601	Discipline Specific Elective Course-4 Specialization- Accounting & Finance B.Com(P) - Semester-VI Advance Accounting	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the various accounting concepts and standards.	
CO-2	Analyzing the working of non-profit organization and their accounting procedures.	
CO-3	Applying the concept of accounting in various other formats of working like , royalty accounting, branch accounting, and hire purchase etc.	
CO-4	Evaluating the profit and loss from working in partnership with the accounting information developed.	
CO-5	Developing the accounting procedure to cope up with any format and type of business transaction.	
Course Content:		
Unit-1:	Origin of Accounting Standards: Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards (A brief description).	8 Hours
Unit-2:	Accounts of Non-Profit Organization: Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet.	8 Hours
Unit-3:	Branch Accounting: Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System.	8 Hours
Unit-4:	Royalty Account: Royalty Account, Joint Venture and Consignment.	8 Hours
Unit-5:	Accounting for Partnership Firms: Including Admissions, Retirement, Death and Dissolution of partnership.	8 Hours
<u>Text Books:</u>	1. Maheshwari S.N., Maheshwari S.K.: Financial Accounting;NewDelhi:Vikas Publishing House Pvt. Ltd	
<u>Reference Books:</u>	1. Shukla, M.C. Grewal, S.P:AdvancedAccounts:New Delhi: S.Chand. 2. Jain, S.P., Narang, K.N.: Advanced Accountancy:New Delhi: Kalyani Publishers. 3. Gupta, R.L., Radhaswamy,M: Advanced	

	<p>Accountancy:NewDelhi:S.Chand.</p> <p>4. Tulsian, P.C. :FinancialAccounting:NewDelhi:McGraw-Hill Publishing Co.Ltd.</p> <p>5. Mukharji A. Hanif M:FinancialAccountin:NewDelhi:McGraw-Hill Publishing Co.Ltd.</p> <p>* Latest editions of all the suggested books are recommended.</p>	
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<u>Course Code:</u> BCPDSE602	Discipline Specific Elective Course-5 Specialization- Accounting & Finance B.Com(P) - Semester-VI Financial Reporting and Standards	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the need and significance of international financial reporting standards.	
CO-2	Analyzing the barriers come in the way of following the international financial reporting standards.	
CO-3	Evaluating the regulatory framework and working of agencies involved in implementation of IFRS in India.	
CO-4	Conducting a comparative analysis of GAAP and International financial Reporting standards.	
CO-5	Applying the international financial reporting standers in preparation of books of accounts and financial statements.	
Course Content:		
Unit-1:	Origin & Evolution of Accounting Standards: Concept of Accounting Standards, GAAP for UK, USA and India. International Accounting Standards, Financial Statements - Role of Financial Reporting in Financials, Emergence of International Financial Reporting Standards.	8 Hours
Unit-2:	IFRS Composition: Major areas in IFRS and their role in Financial Reporting –Presentations, Cash Flows, Inventory, Foreign Currency, Joint Ventures, Insurance Contracts, Financial Instruments, Compatibility with IAS.	8 Hours
Unit-3:	Regulatory Framework and Agencies involved: Formation and role in IFRS -Standing Interpretations Committee, International Financial Reporting Interpretations Committee, International Accounting Standards Committee, International Standards Accounting Board, Standards Advisory Council, Institute of Chartered Accountants of India, Institute of Cost Accounts of India, and Institute of Company Secretaries of India.	8 Hours
Unit-4:	Joining IFRS – Indian Perspective: A path to convergence, various deadlines and required amendments in Indian Accounting Standards, Problems faced, different deadline dates for different sectors to join IFRS, Uniformity in Financial Reporting – Benefits and detriments to Indian and Foreign	8 Hours

	Companies.	
Unit-5:	Comparative Analysis between Indian GAAP& IFRS	8 Hours
<u>Text Books:</u>	1. Rustagi R.P :Accounting Standards: Galgotia Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Jayaprakash Reddy: Financial Accounting & Software : APH Publication. 2. Snowwhite: Indian Accounting Standards & GAAP: Dolphy D'Souza Publications 3. Understanding IFRS Fundamentals: International Financial Reporting Standards 4. Ghosh T.P., Ankarath Nandkumar Kalpesh Mehta, Yass A. Alkafaji : John Wiley & Sons. 5. Alexander : Global Financial Reporting and Analysis. 	

<u>Course Code:</u> BCPDSE603	Discipline Specific Elective Course-6 Specialization- Accounting & Finance B.Com(P) - Semester-VI Working Capital Management	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts and theory of working capital, its various components and sources to finance working capital.	
CO-2	Analyzing the need of working capital in a business as per the operation and nature of that business.	
CO-3	Applying the tools to manage the working capital and its various components.	
CO-4	Evaluate the internal sources to finance the working capital by retaining an appropriate amount of profit.	
CO-5	Analyzing the capital structure and allow the optimum capital available in the firm through cash management etc.	
Course Content:		
Unit-1:	Origin of Working Capital: Working capital management Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long	8 Hours

	term financing of working capital.	
Unit-2:	Cash and Receivables Management: Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.	8 Hours
Unit-3:	Inventory Management: Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.	8 Hours
Unit-4:	Capital Structure of Firm: Capital structure decisions – capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.	8 Hours
Unit-5:	Dividend Policy: Dividend policy – Theories of dividend policy: relevance and irrelevance dividend decision. Walter’s & Gordon’s model, Modigliani & Miller approach. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)- concepts and components.	8 Hours
<u>Text Books:</u>	1. Pandey I. M. :Financial Management: New Delhi; Vikas Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Van Horne: Financial Management and Policy: new Delhi: Pearson Education. 2. Knott G.: Financial Management: New Delhi: Macmillan International. 3. Khan and Jain: Financial Management: New Delhi: McGraw Hill. 4. Prasanna Chandra: Fundamentals of Financial Management :New Delhi: MH 5. Rustagi R.P.: Financial Management: New Delhi: Taxmann. <p>* Latest editions of all the suggested books are recommended.</p>	

VivaVoce Courses (VV)

<p><u>Course Code:</u> BCPVV551</p>	<p>Viva Voce – 1 B.Com(P) - Semester-V Summer Training Report</p>	<p>L-0 T-0 P-8 C-4</p>
<p><u>Course Objective:</u></p>	<p>This course intends to familiarize and develop understanding of the students about the organizational set up, know about the functioning of various sections/departments of a /organization/company in general and gain hand-on experience of a specific job function of the chosen organization. The main aim is to acquaint the student with the practical day-to-day functioning of a organization with a motive to facilitate training in a specific skill/area of that organization.</p> <p>Students will undergo summer training at the end of IV semester. The duration will be 45- 60 days of training.</p>	
<p><u>Course Outcomes:</u></p>	<p>At the end of this course students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the various departments and sections of a organization. 2. Know how staffing is done at different levels in a organization. 3. Learn and demonstrate the specialization/ special skills required to work in a particular section/ department of a organization. 4. Work in tandem with the supervisor/mentor’s goals of a organization. 5. Evaluate the general working environment, processes and systems of the hospital/organization the student have worked with. 6. Explain what he/she has observed and understood about a specific working/skill area of the particular section of the organization in which he/she worked. Write a detailed report on the summer training project. 	
<p><u>Course Content:</u></p>	<ul style="list-style-type: none"> • A brief introduction is given by the host organization on the administrative functions. • Students will visit various departments and will observe the physical layout, working conditions and managerial practices under the supervision of internal faculty of the department. • Students will write notes on the salient features of activities of different departments. • A structured report shall be prepared by each student. • Each report of visit shall be clubbed and presented in a major project report form. • Analysis of the visit reports will be carried out by students with help of faculty. 	

	<ul style="list-style-type: none"> Students will give a formal presentation/viva of the report before the jury comprising of minimum two internal faculty members to be appointed by the Director of the college. <p>The assessment will be out of 100 marks (External Marks-50, Internal Marks-50).</p>			
Evaluation Scheme The assessment will be out of 100 marks				
Details	Report Work	Domain Knowledge	Viva Voce	Total
Internal	15	15	20	50
External	15	15	20	50
Format for Summer Training Report				
S.No	Detail			Page No
1	Cover / Title Page			1
<p>Training Report..... (Topic/Department/Area)</p> <p>At</p> <p>(Name of the Organisation/Company)</p> <p>In partial fulfillment for the award of the degree of B.Com- P</p>				



TeerthankerMahaveer Institute of Management and Technology (TMIMT)

TeerthankerMahaveer University, Mordabad. Uttar Pradesh

Submitted by:

Submitted to

Student Name

Internal Guide Name

V Semester

Designation

Year

TMIMT, TMU

Under Supervision of

External Guide Name

Designation

2	Acknowledgement	1
3	Certificate issued from the Company / organization.	1
4	Table of content (Index) –with page numbers clearly identified	1
5	Organization/Company Profile (Background, History, Founder, Vision, Mission, Competitors, Organization Structure, Services,	5-6

	Products, Milestones, Achievements, Address)	
6	Objectives of training	1
Important Note		
Student has to choose out of General Training (GT):		
S.No	General Training (GT)	Pages
1	Introduction of the department/s or the area assigned during training.	2-3
2	Intern role during internship	1
3	Observations (including explanation of Processes)	1-2
4	Role of (department/s or the area assigned) in the organization	1-2
5	Key learning	1-2
6	Recommendations (if any)	1
7	Conclusion	1

<p><u>Course Code:</u> BCPVV651</p>	<p style="text-align: center;">Viva – Voce – 2 B.Com(P) - Semester-VI Financial Statement Analysis Report (Based on Field Work)</p>	<p style="text-align: center;">L-0 T-0 P-8 C-4</p>
<p><u>Course Outcomes:</u></p>	<p>At the end of this course students should be able to:</p> <ol style="list-style-type: none"> 1. Able to know the meaning, objectives, and principles of financial analysis. 2. Knowledge about preparing financial statements. 3. Develop the knowledge about the analysis procedure. 	
<p><u>Guidelines:</u></p>	<ol style="list-style-type: none"> 1. At the end of fifth semester examination, every student will prepare the report based on field work. The guidelines of report will be provided in the starting of sixth semester classes. 2. During the course of training, the college will assign a problem/project to the student. The student, after the completion of analysis will submit a report to the College/Institute, which will be the part of sixth semester examination. 3. The report will be evaluated by internal and external examiner. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college. 4. The external marks will be awarded by the external examiner who will be appointed by the examination division. 	

Format for Report		
1.	Cover / Title Page	1 page
Report..... (Topic/Department/Area)		

At

(Name of the Organization/Company)

In partial fulfillment for the award of the degree of.....



TeerthankerMahaveer Institute of Management and Technology (TMIMT)

TeerthankerMahaveer University, Moradabad. Uttar Pradesh

Submitted	by:
Submitted to	
Student Name	Guide
Name	
II	Semester
Designation	
Year	
TMIMT, TMU	

2	Table of content (Index) –with page numbers clearly identified	1page
3	Declaration by the student.	1page
4	Certificate (from the Company / Organization)	1page

5	Acknowledgement			1page	
6	Organization/Company Profile (Background, History, Founder, Vision, Mission, Competitors, Organization Structure, Products, Milestones, Achievements, Address)			5-8 pages	
7	Objectives of training.			1page	
8	Student has to finalize topic from general training or problem centric training as per the consultation or guidance by the internal faculty Guide. The details of both the trainings are given below:-				
S. No.	General Training	Pages	S. No.	Problem Centered Training	Pages
8a	Introduction (department/s or the area assigned)	1-2	8a	Introduction to the topic	1-2
8b	Intern role during internship	1	8b	Research Objectives	1
8c	Role of (department/s or the area assigned) in the organization	2-3	8c	Research methodology	1-2
8d	Observations (including explanation of Processes)	6-8 (as per numbers of weeks training done)	8d	Data analysis & interpretation	5-8
8e	Key learning's	1-2	8e	Results & Findings	1-2
8f	Recommendations (if any)	1	8f	Recommendations & Suggestions	1
8g	Conclusion	1	8g	Limitations	1
			8h	Conclusion	1
			8i	References/ Bibliography	1
		➤	8j	Appendices, viz., ➤ Questionnaire ➤ Checklist ➤ Tables etc.	1-3

Plagiarism check will be done from point no.7 onwards. Plagiarism check will be done as per norms provided by the Examination Division of the University

Evaluation Scheme

Detail	Report Quality (Structuring, Formatting, Clarity in presenting data & facts)	Presentation	Assessors Evaluation as per Summer Internship Record Book	Viva Voce	Total
Internal	30	20	NA	NA	50
External	15	NA	15	20	50

5.3. Duration of the programme

<u>Study Scheme</u>	
<u>SUMMARY</u>	
Institute Name	Teerthanker Mahaveer Institute of Management & Technology (TMIMT), Delhi Road, Moradabad
Programme	B.Com
Duration	Three Years full time (Distance and Online Mode) (Six Semesters)
Medium	English
Minimum Required Attendance	75%
<u>Credits</u>	
Minimum Credits Required for Degree	140
Eligibility for the program	Graduation in any stream from UGC recognized University with minimum 50% aggregate marks.

5.4. Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1 member
Course Coordinator	1 member
Course Mentor	1 member per batch of 250 students

5.5. Instructional delivery mechanisms

The Directorate of Distance and Online Learning of TMU comprises of faculty members and staff who are wellversed in Distance and Online delivery.

An Academic calendar depicting dates for all major events during each semester will be prepared by faculty members and shared with students through LMS, at the beginning of each academic session.

Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of audio and video content will be provided to students. Regular engagement of students will be ensured through the following means:

- Conduct of Webinars/live lectures/online lectures/Virtual Class
- By encouraging them to participate in mandatory Discussion Forums to stimulate their thinking, and to be able to fearlessly express their views in forums. These discussion forums will be moderated by faculty to provide equal opportunity for everyone to participate, as well as to ensure maintenance of decorum of the forum.
- Through periodic formative assessments

Regular evaluation of content learnt will be provided for, through Self-Assessment Questions within the SLM, as well as quizzes on the LMS. The quizzes can be taken any number of times, so that they reach a stage of being able to answer questions without errors, which is a reflection of their understanding of the concept.

Effort will be made to provide case studies to enhance their analytical ability and make right decisions.

Link to National Portals (SWAYAM/NPTEL) will be provided, as also link to University's digital library portal.

All links to additional reading will be provided in the LMS. Interested students can study beyond the confines of the syllabus.

5.6. Identification of media–print, audio or video, online, computer aided

LMS provides for all audio video content (e-learning material, e-pubs, faculty-led video sessions, virtual classrooms and discussion boards), dashboard of their progress in learning, comparison with their peers in terms of learning, regular notifications regarding upcoming Webinars/virtual classes, Assignments, Discussion Forum participations and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same, by chat bot or course mentors.

5.7. Student Support Services

The Student Support services will be facilitated by the Directorate of Distance and Online Learning, Teerthanker Mahaveer University, Moradabad, Uttar Pradesh which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery. Examinations support staff shall answer queries pertaining to conduct of end-semester examinations, evaluation and issue of certificates.

6. Procedure for Admission, Curriculum Transaction and Evaluation

The purpose of Distance and Online education by Teerthanker Mahaveer University, Moradabad, Uttar Pradesh is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching. Academic programmes offered for such candidates under Distance and Online Learning mode will be conducted by Directorate of Distance and Online Learning- Teerthanker Mahaveer University, Moradabad, Uttar Pradesh with support of the various University schools. The programmes/courses may be termed Distance and Online mode for award of Degree. Eligibility criteria, programme/course structure, curriculum, evaluation criteria and duration of programme shall be approved by Board of Studies and Academic Council which are based on UGC guidelines.

Candidates seeking admissions in any programme offered by Directorate of Distance and Online Learning- Teerthanker Mahaveer University, Moradabad, Uttar Pradesh shall fill up Distance and Online application form available on DOE- TMU website. Before applying, candidates must check eligibility criteria for programme that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

6.1. Procedure for Admission:

Minimum Eligibility Criteria for admission: 10+2 system of education in Science / Commerce stream from recognized board with minimum 50% aggregate marks

Important Instructions:

All admissions shall be provisional until and unless candidates meet the eligibility criteria.

Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.

Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Distance and Online Learning- Teerthanker Mahaveer University, Moradabad, Uttar Pradesh.

Directorate of Distance and Online Learning- Teerthanker Mahaveer University, Moradabad, Uttar Pradesh has the right to make necessary changes from time to time as deemed fit in Eligibility criteria, programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on website.

Candidates should carefully read all instructions given in Programme prospectus before start of application form.

Fee Structure and Financial assistance policy:

Suggested Fee for B. Com programme is INR 15,300 per annum (Fifteen Thousand Three Hundred only) overseas learners need to remit equivalent of INR 20700 per annum in USD to University

A scholarship as per Teerthanker Mahaveer University norm on tuition fees will be provided to eligible students.

6.2. Curriculum Transactions:

Programme Delivery:

Teerthanker Mahaveer University, Moradabad, Uttar Pradesh has state-of-the-art mechanism for Distance and Online mode of academic delivery to ensure quality education. Faculty members at TMU offer expert guidance and support for holistic development of the students. Faculty members are not mere facilitators of knowledge but they also mentor students to make learning more engaging and maintain high retention level. The programme will be delivered with an aim to provide expertise and ensure that students excel in their domains. The features of programme delivery are:

- Distance and Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course Coordinators
- Learning and delivery support from Course Mentors

Norms for Delivery of Courses in Distance and Online Mode:

S. No.	Credit value of the course	No. of Weeks	No. of Interactive Sessions		Hours of Study Material		Self-Study hours including Assessment etc.	Total Hours of Study (based on 30 hours per credit)
			Synchronous Online Counseling /Webinars/ Interactive Live Lectures (1 hour per week)	Discussion Forum/ a synchronous Mentoring (2 hours per week)	e-Tutorial in hours	e-Content hours		
1.	1 Credits	3 weeks	3 hours	6 hours	5	5	11	30
2.	2 Credits	6 weeks	6 hours	12 hours	10	10	22	60
3.	3 Credits	9 weeks	9 hours	18 hours	15	15	33	90
4.	4 Credits	12 weeks	12 hours	24 hours	20	20	44	120
5.	6 Credits	18 weeks	18 hours	36 hours	30	30	66	180

Learning Management System (LMS) to support Distance and Online mode of Course delivery:

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

Course Design:

The Course content is designed as per the SWAYAM guidelines using 4-quadrant approach as detailed below to facilitate seamless delivery and learning experience

- **Quadrant-I** i.e. e-Tutorial, that contains – Faculty led Video and Audio Contents, Simulations, video demonstrations, Virtual Labs, etc, along with the transcription of the video.
- **Quadrant-II** i.e. e-Content that contains –Self Instructional Materials (Digital self-Learning Material), Case Studies, Presentation etc. and also contains web resources such as further references, Related links, Open source content on internet, research papers and journals Portable Document Format or e-Books or Illustration, video demonstrations, Historical development of the subject, Article, etc.
- **Quadrant-III** i.e. Discussion forums to raise and clarify doubts on real time basis by the Course Coordinator and his team.
- **Quadrant-IV** i.e. Self-Assessment, that contains MCQs, Problems, Quizzes, Fill in the blanks, Assignments with solutions and Discussion forum topics.

6.3. Distance and Online Evaluation

Distance and Online Evaluation:					
Assessment			Internal	External	Total
Theory			30	70	100
Practical/ Dissertations/ Project Reports			50	50	100
Class Test-1	Class Test-2	Class Test-3	Assignment(s)	Attendance	Total
Best three out of three					
10	10	10	10	10	40
Duration of Examination			External	Internal	
			3 Hours	1.5 Hours	

To qualify the course a student is required to secure a minimum of 45% marks in aggregate including the semester end examination and teachers continuous evaluation.(i.e. both internal and external).A candidate who secures less than 45% of marks in a course shall be deemed to have failed in that course. The student should have at least 45% marks in aggregate to qualify the program.

Question Paper Structure	
1	<i>The question paper shall have two section – Section A and Section B. The examiner shall set questions specific to respective sections. Section wise details are as under mentioned:</i>
2	<i>Section A: It shall consist of short answer type questions (approx. 50 words). This section will essentially assess CO’s related to lower order thinking skills (Remembering & Understanding). It will contain five questions with at least one question from each unit with internal choice having “or” option with optional question from the same unit. Each question shall have equal weightage of three marks and total weightage of this section shall be ten marks.</i>
3	<i>Section B shall comprise of Long answer type questions (approx. 350 – 400 words). This section shall specify the higher order thinking as well as lower order thinking skills (Analyzing, Applying, Evaluating & Creating or Remembering & Understanding) to be assessed and mapped with the course outcomes stated. It shall contain five questions with at least one question from each unit with an internal choice having “or” option with optional question from the same unit. Each question shall have equal weightage of ten marks and total weightage of ten marks and total weightage of this section shall be fifty marks.</i>
4	<i>Note: In case where the course content does not have the scope of assessing higher order thinking skills, questions may be framed to assess the lower order thinking skills as per the course outcomes stated.</i>
IMPORTANT NOTES:	
1	<i>The purpose of examination will be to assess the Course Outcomes (CO) that will ultimately lead to assessment of attainment of Programme Specific Outcomes (PSO). A question paper must assess the following aspects of learning: Remembering, Understanding, Applying, Analyzing, and Evaluating & Creating (reference to Bloom’s Taxonomy).</i>
2	<i>Case Study is essential in every question paper (wherever it is being taught as a part of pedagogy) for evaluating higher-order learning. Not all the courses might have case teaching method used as pedagogy.</i>
3	<i>There shall be continuous evaluation of the student and there will be a provision of fortnight progress report.</i>

7. Requirement of the Laboratory Support and Library Resources:

Laboratory Support

No lab based courses are offered in this program.

Library Resources

Directorate of Distance and Online Learning, Teerthanker Mahaveer University, Moradabad, Uttar Pradesh has excellent Library facility with adequate number of copies of books in relevant titles for B.Com programme. The Central Library of University is also having good source of reference books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. The Digital library access will also be made available to students who are enrolled into Distance and Online mode of education. In addition, the university membership on Swayam/ NPTEL/ edX will also be made available to students. Complete e-Learning resources to course would be made available on Learning Management System for learning along with e-tutorial lectures. Further, expert lectures/workshops/webinars by industry experts would also be conducted for the students.

8. Cost Estimate of the Programme and the Provisions

Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	1,00,00,000 INR
2	Programme Delivery (Per Year)	12,00,000 INR
3	Programme Maintenance (Per Year)	50,00,000 INR

9. Quality assurance mechanism and expected programme outcomes

The quality of the programme depends on scientific construction of the curriculum, strong- enough syllabi, sincere efforts leading to skilful execution of the course of the study. The ultimate achievement of B.Com programme of study may reflect the gaining of knowledge and skill in management area. Gaining of knowledge and skills in accounting and taxation may help the students to get new job opportunities, upgrading their position not only in employment, but also in the society.

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. Also, the feedback from the alumni, students, parents and employers will be received and analyzed for further improvement of the quality of the programme.

Teerthanker Mahaveer University has constituted Internal Quality Assurance Cell (IQAC), which will assist Director, Directorate of Distance and Online Learning to conduct periodic review and assessments and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. IQAC is constantly involved in reviewing all materials prepared by DOE, including syllabus, SLMs and e-learning content. IQAC will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, IQAC will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

Internal Quality Assurance Cell (IQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Internal Quality Assurance Cell and approve the reports generated by Internal Quality Assurance Cell on the effectiveness of quality assurance systems and processes.

The guidelines on quality monitoring mechanism prescribed by the UGC have been adopted by the Internal Quality Assurance Cell for conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. University has setup an effective system for collecting feedback from the stakeholders regularly to improve its programmes. The University will conduct self- assessments regularly and use the results to improve its systems, processes etc. and finally