

The BCOM Program

Preamble

Lachoo Memorial College of Science and Technology (Autonomous) was established in 1965 and it is UGC approved Autonomous College of Western Rajasthan. The Bachelor of Commerce (B.Com) course was started in the year 2015 which is affiliated to Jai Narain Vyas University, Jodhpur

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their career development which contributes to Nation Building. As the Under-Graduate Programmes should focus on 'preparing minds', by creating individuals who will have interactive competence, courage to lead the world, compassion and emotional stability.

To accommodate the latest happenings, information and changing modules there was a need to revise the syllabus that leads the Faculty of Commerce and Management to incorporate appropriate changes in B.Com degree course. Drafting the syllabus was majorly focused on strengthening student and learner interaction so that students can develop a method of thinking. The course serves the needs of academics and prepares students for the business and industry sector. The proposed syllabus will provide a better understanding of the real business world and motivate students from passive learners to active knowledge seekers.

Introduction to Program

This program aims to provide students with specific knowledge and skills relevant to their disciplines and careers. The program will work as a guideline to provide an in-depth understanding of the principles of accounting, finance, economic, business law and much more. The program is divided into six semesters, each semester containing carefully selected subjects which will serve as a stepping stone for students for achieving their desired future goals.

Program Objectives:

The main objectives of the program are as follows

- 1) To assist the students in the understanding and functioning of commerce in every activity and area.
- 2) To build-up the theoretical and conceptual skill of the students aimed at the educated pursuit of gaining knowledge about the commercial aspects.
- 3) To enable students to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self dependent and easily employable.
- 4) To provide the students with proper exposure to the areas of application of knowledge in business firms & industrial organizations.
- 5) To develop an understanding of the present scenario in the field of commerce and integrate it with the real world commerce knowledge, and
- 6) To provide a good foundation to students who plan to pursue Professional Programmes like CA, ICWAI, CFA and MBA.

Program Learning Outcome

At the end of this program, graduates will be able to

- 1) After completing six semesters of Bachelors in Commerce (B.com) program, students will gain a thorough insight into the fundamental workings of Commerce and Finance.
- 2) Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- 3) The knowledge of different subject fields like- Accounting, Economics, banking and finance, Taxation, Law, and Management with conceptual exposure will help the students to understand the working of an organization.
- 4) Students will tap into the qualitative aspect of learning and knowledge which will prepare them for their future careers in Business, Commerce and Management.
- 5) The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.

Duration:

The program shall be a full time (day hour) program and the duration of the program shall be three years.

The Eligibility and Admission:

Candidates for being eligible for admission to BCom program shall have passed 10+2 (senior secondary) or its equivalent public examination conducted by any recognized Board of Education in India or abroad. The candidates seeking admission must have secured at least 50% marks in aggregate at the qualifying examination.

As the course is specialized one meant for the bright lot being the prospective supporting line of business leaders, it prescribes for the students to undergo a rigorous scheme of study, training and examination, therefore, the student shall be admitted on merit basis.

Medium of Instruction: Medium of instruction shall be in Hindi and English both.

Structure of B Com**Semester wise Distribution of Courses, Syllabus, Teaching & Examination Scheme****BCOM Semester I**

Course Code	Name of the Course	Credits	Hrs/ week	CIA	ESE	Total Marks
BCOM111	Accounting	4	4	20	80	100
BCOM112	Economics	4	4	20	80	100
BCOM113	Mercantile Law	4	4	20	80	100
BCOM114	Management Concepts	4	4	20	80	100
BCOM115	General English/Hindi	4	4	20	80	100
Total		20	20	100	400	400

The BOS approved Course BCOM 115 i.e. the Course on General English/Hindi; Grade PP shall be awarded for a pass and NP for a failure.

BCOM Semester II

Course Code	Name of the Course	Credits	Hrs/ week	CIA	ESE	Total Marks
BCOM211	Financial Accounting	4	4	20	80	100
BCOM212	Business Statistics	4	4	20	80	100
BCOM213	Business & Economic Environment	4	4	20	80	100
BCOM214	Cost Accounting	4	4	20	80	100
BCOM215	Communicative English / Hindi	4	4	20	80	100
BCOM221	Seminar on Contemporary Issues**	4	4	20	80	100
Total		24	24	120	480	500

*The Course BCOM 215 i.e. the paper on communicative English/Hindi is approved by BOS Language; Grade PP shall be awarded for a pass and NP for a failure.

**The Course BCOM 221 i.e. Seminar on Contemporary Issues. Here a faculty member will assign contemporary issues like current economic issues, stock market developments, corporate governance etc. to the students. Students will prepare a seminar report under the guidance of a assigned faculty member and will submit and present a report in The Continuous Internal Examinations (CIA) of 20 marks and will be evaluated by internal and external examiners in the same in End Semester Examinations(ESE).

BCOM Semester III

Course Code	Name of the Course	Credits	Hrs/ week	CIA	ESE	Total Marks
BCOM311	Financial Management	4	4	20	80	100
BCOM312	Corporate Law	4	4	20	80	100
BCOM313	Corporate Accounting	4	4	20	80	100
BCOM314	Banking Operations	4	4	20	80	100
BCOMES331	Environmental Studies	4	4	20	80	100
BCOM321	Two Term Papers	4	4	20	80	100
Total		24	24	120	480	500

The BOS approved Course BCOMES331 i.e. the Course on Environmental Studies; Grade PP shall be awarded for a pass and NP for a failure.

The BOS approved Course BCOM 321 Two Term Papers; where students will be required to prepare two term papers on subjects assigned by faculty members. The term paper will be examined by an internal and external examiner. The term paper should be written by a student in his /her own writing.

BCOM Semester IV

Course Code	Name of the Course	Credits	Hrs/week	CIA	ESE	Total Marks
BCOM411	Direct Taxation	4	4	20	80	100
BCOM412	Auditing and Assurance	4	4	20	80	100
BCOM413	Quantitative Aptitude	4	4	20	80	100
BCOM414	Economic & Industrial Law	4	4	20	80	100
BCOM415	Fundamentals of Computers	4	4	20	80	100
Total		20	20	100	400	500

BCOM Semester V

Course Code	Name of the Course	Credits	Hrs/week	CIA	ESE	Total Marks
BCOM511	Goods and Services Tax	4	4	20	80	100
BCOM512	Management Accounting	4	4	20	80	100
BCOM513	Functional Management	4	4	20	80	100
BCOM514	International Trade & Finance	4	4	20	80	100
BCOM515A*	Entrepreneurship	4	4	20	80	100
BCOM515B*	Financial Statement Analysis and Reporting	4	4	20	80	100
Total		20	20	100	400	500

*Students will select any one from BCOM515A or BCOM515B.

BCOM Semester VI

Course Code	Name of the Course	Credits	Hrs/week	CIA	ESE	Total Marks
BCOM611	Research Methodology	4	4	20	80	100
BCOM612	Financial Market Operations	4	4	20	80	100
BCOM613	Advance Accounting	4	4	20	80	100
BCOM614A*	Insurance Management	4	4	20	80	100
BCOM614B*	Merger , Acquisitions and Restructuring	4	4	20	80	100
BCOM621	Comprehensive Viva- Voce	4	4	20	80	100
Total		20	20	100	400	500

*Students will select any one from BCOM614A or BCOM614B.

**The Course BCOM621 i.e. Comprehensive Viva-Voce examination is based on the subject knowledge of BCOM I to BCOM VI Semester and will be jointly examined by the internal and external examiners.

Course Code	BCOM111	
Course Category	Theory	
Course Title	Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The course is designed to develop insight of principles and techniques of accounting. To get the complete and systematic record of all transactions and analyzing the financial position of a business.

Skills: Utilization of financial and accounting information for planning, decision making and control.

Attitude: Every individual or a business concern is interested to know the results of financial transactions and their results are ascertained through the accounting process.

Course Outcomes:

The objectives of this course is to prepare financial statements, assessing the financial position, and aid in decision making with financial data and information about the business.

Unit	Contents	Hrs
1	Introduction to Accounting: Meaning, objectives, Basic Accounting terms. Accounting Principles: Meaning and nature, accounting concepts and conventions. Nature of Accounts, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal, special purpose journal, Ledger posting from Journal and Balancing	8
2	Trial Balance: Meaning, objectives & preparation. Errors: Types of Errors and Rectification; Preparation of Trading and Profit and loss account and Balance Sheet, Adjustments in preparation of Financial Statements.	8
3	Bank Reconciliation Statement: Need for reconciliation between Cashbook and bank pass book and problems relating to the preparation of bank Reconciliation statements. Accounting for Non-profit organizations; Receipts and Payment Account, Preparation of Income and Expenditure Accounts and Balance Sheet from Receipt and Payment account.	8
4	Accounting for Depreciation: Methods, computation and accounting treatment of Depreciation, change in depreciation method. Accounting for insurance claim for loss of stock and loss of profit	8
5	Hire Purchase and Installment Payment System.	8
	Total	40

Learning Resources:

Reference Books:

Shukla, M.C, Grewal, T.S. Gupta, S.C.: Financial Accounting, New Delhi, S. Chand Ltd.2006.

Maheshwari S.N., Corporate Accounting, Vikas Publishing House, New Delhi.2009

Supplementary Reading:

Mongra, J.R. Ahuja, Girish and Sehgal, Ashok: Financial Accounting, New Delhi Mayurs Paper Backs.

Rajpurohit, Joshi, Fundamentals of Accounting, Rajasthan Pathaya Prakashan.2010-2011

Course Code	BCOM112	
Course Category	Theory	
Course Title	Economics	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The Course aims at providing the basic knowledge to the student about economics.

Skills: the course is based on abstract theoretical models and laws, students will also be exposed to real-world examples as well to enhance their skills about the role of economics in decision making in business.

Attitude: the course contains rationally the causes and consequences of the rapid expansion and market changes in economy and market trend.

Course Outcomes:

The objectives of this course is to acquaint the participants with concepts and techniques used in Micro-Economic theory and to enable them to apply this knowledge in business decision making.

Unit	Contents	Hrs
1	Meaning, Nature & Scope of Business Economics, Cardinal approach & Ordinal approach: Utility, Measurement of utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal utility, demand analysis: concept and Law of Demand, Elasticity of demand-Meaning, type measurement.	8
2	Production function: Law of variable proportions, expansion path, returns to scale, internal and external economies and diseconomies, ridge lines, theory of cost: short run and long run cost curve.	8
3	Market structures: a) perfect competition: profit maximization and equilibrium of firm and industry, price and output determination in short run and long run; b) monopoly : determination of price, equilibrium of a firm, c) monopolistic competition: price and output determination, d) oligopoly: characteristics, pricing and output determination, price leadership and collusive oligopoly.	8
4	Economic Decision Making I: - Theory of rent concept, Ricardian and modern theories of rent: quasi rent. Theory of wages.	8
5	Economic Decision Making II: Interest- concept and theories of interest, profit- nature, concepts and theories of profit.	8
Total		40

Learning Resources:

Reference Books:

Lipsey R G: *Textbook of Positive Economics*, Longman Higher Education; 9th Revised edition. Mithani. *Jhingan Managerial Economics*. Delhi Himalaya Publication, 2009
 Dwivedi ,D. N. *Managerial Economics*. New Delhi, Vikas Publication, Edition 7.

Supplementary Reading:

Mithani. *Jhingan Managerial Economics*. Delhi Himalaya Publication
 Dean, Joel. *Managerial Economics*, PHI Learning House
 Chaudhary C.M. *Managerial Economics*. New Delhi , Arihant Publishing House
 Samuelson P A: *Economics*, Harvard University Press; Enlarged edition

Course Code	BCOM113	
Course Category	Theory	
Course Title	Mercantile Law	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The objective of this course is to provide a brief idea about the framework of Indian business laws.

Skills: To familiarize the students with case law studies related to Business

Attitude: To orient students, about the legal aspects of business.

Course Outcomes:

The Course aims at providing the basic knowledge to the student about the Mercantile Law which include Law of Contract, Sale of Goods Act, The Consumer Protection Act

Unit	Contents	Hrs
1	Law of Contract (1872): Section 1 to 36	8
2	Law of Contract (1872): Section 37 to 75	8
3	Special Contracts; Indemnity; Guarantee; Bailment and pledge, Agency	8
4	Indian Sale of Goods Act, 1930: Formation of Contracts of Sale; goods and their classification, Price: Conditions and Warranties, Transfer of Property in goods; performance of the contract of Sales, Unpaid seller and his rights, Sale by auction, Hire purchase agreement	8

5	The Consumer Protection Act, 1986: Salient features, Definition of consumer; Grievance redressal machinery.	8
	Total	40

Learning Resources:

Reference Books:

.Gogna, P .P. Business Law. New Delhi, S. Chand & Company, Latest edition
Kuchhal M.C. Mercantile Law, New Delhi, Vikas Publishing House, latest edition

Supplementary Reading:

Shukla, M.C. Mercantile Law. New Delhi, S. Chand and Company, Latest edition
Gulshan, S.S. Business Law. New Delhi, Excel Books, Latest edition.

Course Code	BCOM114	
Course Category	Theory	
Course Title	Management Concepts	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The Course aims at providing the basic knowledge to the student about the Management of an enterprise.

Skills: To help the students gain understanding of the functions and responsibilities of managers. To provide them tools and techniques to be used in the performance of the managerial job.

Attitude: To enable them to analyze and understand the environment of the organization.

Course Outcomes:

Understand the concepts related to Business, Demonstrate the roles, skills and functions of management. The main objective of this course is to help the students to get aware towards varied management principles and practices.

Unit	Contents	Hrs
1	Management: Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.	8
2	Planning: Nature, Significance, Types, and Steps in Planning, Objectives, Policies - Procedures and Methods; Decision-making - Process of Decision-making, Types of Decision.	8
3	Organizing Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Types of Organizational structures.	8
4	Motivation & Control: Meaning, Objectives, Importance, Motivation Theories; Maslow, Herzberg, McGregor; Financial and non-financial incentives, Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern.	8
5	Conceptual framework of Corporate Governance: Meaning, Theories of Corporate Governance, Models of Corporate Governance, Corporate Governance vs. Corporate Excellence, Insider Trading, Rating agencies, Benefits of Corporate Governance, Corporate Governance Reforms, and Initiatives in India.	8
	Total	40

Learning Resources:

Reference Books:

Gupta, C B. Management & Organisation. New Delhi, Sultan Chand publications, 2013.
Koontz, H. and Wehrich, H. : Management, 10th ed., New York, McGraw Hill, 1995
Luthans Fred. Organizational Behaviour. Delhi McGraw Hill publications, Edition 12, 2010

Supplementary Reading:

Ivanicevich and Matteson . Organizational Behaviour and Management. McGraw Hill publications.
Allen, Louis A. Management & Organisation. Delhi , McGraw Hill Publications, 1958.
L .M. Prasad, "Organizational Behaviour", 3rd Edition, Sultan Chand and Sons, 2001

Paper Code	BCOM211	
Course Category	Theory	
Course Title	Financial Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To make the students familiar with generally accepted accounting techniques & their applications in business organizations.

Skills: Utilization of financial and accounting information for planning, decision making and control.

Attitude: Every individual or a business concern is interested to know the results of financial transactions and their results are ascertained through the accounting process.

Course Outcomes:

The objective of this Course is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Contents	Hrs
1	Voyage accounting , Royalty Accounts	8
2	Departmental Accounting, Branch Accounting	8
3	Partnership Accounts: partner's Capital accounts, Profit and Loss Appropriation account, Adjustment in closed books of accounts,	8
4	Reconstitution of Partnership: Admission of Partner, Retirement and Death of Partner	8
5	Dissolution of Partnership Firm: Modes of Dissolution of Firms, Insolvency of Partners, Amalgamation of partnership firm, Sale of firm to a company, Gradual realization of assets and Piecemeal Distribution of Cash	8
	Total	40

Learning Resources:

Reference Books:

Shukla M.C., Grewal T.S.- Financial Accounting- S. Chand & Company, New Delhi.

S.N Maheshwari, Shaad Maheshwari : Financial Accounting for BBA, New Delhi, Vikas Publishing house, 11th Edition

Supplementary Reading:

Dr. Guru Prasad Murthy- Financial Accounting- Himalaya Publishing House

Jain, Khandelwal, Pareek, Dave: Financial Accounting, Ajmera Book Company, Jaipur, 2019

Rajpurohit ,Joshi, Fundamentals of Accounting , Rajasthan Pathaya Prakashan .

Course Code	BCOM212	
Course Category	Theory	
Course Title	Statistics	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: Demonstrate their understanding of descriptive statistics by practical application of quantitative reasoning and data visualization

Skills: The objective of the course is to equip the students with the ability to analyse, interpret and apply the basic concepts and theories of statistics in business management

Attitude: Developing the ability to interpret the numerical information that forms the basis of decision-making in business. This course introduces business statistics and fundamental aspects of decision-making.

Course Outcomes:

This course is designed to provide students with an understanding of the data and its relevance in business and develop an understanding of the quantitative techniques from statistics. The objective of the course is to equip the students with the ability to analyse, interpret and apply the basic concepts and theories of statistics in business management.

Unit	Contents	Hrs
1	Introduction of Statistics, Statistical investigation and its types, Methods of measurement, Collection of data, Primary and secondary, editing & approximation	8
2	Univariate analysis: measure of central tendency- arithmetic mean, geometric mean and harmonic mean: properties and applications, mode and median. Measure of Dispersion- absolute and relative, range, quartile deviation, mean deviation, standard deviation and variance.	8
3	Bivariate analysis: correlation- meaning and measurement, Karl Pearson's coefficient and rank correlation; Regression analysis: least Square method, regression equations and estimation.	8
4	Index Numbers: Absolute and Relative, Methods of Construction: Simple, weighted and other averages.	8
5	Probability & its distribution: Meaning, concept-, Addition and Multiplication theorem, Distribution- Binomial, Poisson and Normal.	8
	Total	40

Learning Resources:

Reference Books:

Hooda, R.P.: Statistics for Business and Economics. New Delhi, Macmillan Publishers, 2010.
Nagar K.N.-Sankhyiki Ke Modtatva, Jain Book Agency, 2011-2012

Supplementary Reading:

Gupta S.P.-Statistical methods, New Delhi, Sultan Chand and sons, 2009
Gupta S.P.-Fundamental of Statistics, New Delhi, Sultan Chand and sons, 1990

Course Code	BCOM213	
Course Category	Theory	
Course Title	Business and Economic Environment	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To develop a knowledge base of demographic and environmental factors affecting Business. To make the students aware of environmental problems related to Business and Commerce.

Skills: Familiarize the students with the nature & dimensions of evolving business environment & economic environment to influence managerial decisions.

Attitude: To analyze the overall business environment and evaluate its various components in business decision making. And provides an analysis of ethical issues and challenges existing throughout the professional business arena

Course Outcomes:

The objective of the course is to equip the students with the ability to analyse, interpret and apply the basic concepts of different environmental factors that affect business & decision making.

Unit	Contents	Hrs
1	Elements of business environment: nature and factors in business environment, Elements of economic environment, Economic planning: Critical Appraisal of 11th five year Plans.	8
2	Problems relating to Population; Unemployment; Poverty; Regional Imbalances; Parallel Economy; Balance of Payment	8
3	Economic Policies: Monetary Policy; Fiscal Policy; Export and Import; Foreign Investment Policy.	8
4	Industrial Development & Industrial Policy, Industrial Sickness; Economic Reforms; Liberalization; Small Scale, Cottage and Village Industries.	8
5	International Environment : India and the World Economy, Problems of Developing countries; Foreign Investment in India; International Economic Institutions; WTO, IMF, World Bank ADB.	8
	Total	40

Learning Resources:**Reference Books:**

Sheikh .business environment .New Delhi ,Pearson Education ,latest edition
 Bedi, Suresh. Business environment. New delhi, Excel books,
 Mittal, Vivek. Business environment. Excel books, New delhi

Supplementary Reading:

Justin, Paul Business environment .Tata McGraw Hill, New Delhi 2009
 Cherunillam Francis, business environment, Himalaya Publishing House,2010
 Ghosh. Business Environment, Oxford University press

Course Code	BCOM214	
Course Category	Theory	
Course Title	Cost Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The course is designed to develop insight of principles and techniques of cost accounting.

Skills: To be able to interpret cost accounting statements, to be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Attitude: Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.

Course Outcomes

To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

Unit	Contents	Hrs
1	Cost Accounting: Meaning, Definition, Objective, Importance, Limitation, Distinction between cost and financial accounting, methods and technique of costing, types of cost, Characteristics of Ideal system of Cost Accounting, Elements of cost Material cost Control: Meaning, objective, Methods of Fixation of inventory levels, Methods of Valuing Material Issues, Material turnover ratio, ABC analysis for material control	8
2	Labour cost Control: Meaning, idle time and over time, Labour turnover, Method of wages payment, Incentive plans Overheads: Meaning, allocation, Classification, Apportionment and absorption of overheads, under and over absorption of overheads	8
3	Unit or single output costing- meaning, cost sheet, cost statement: determination of tender and selling price, Production account, Reconciliation between profit shown by cost and financial statement	8
4	Job, Batch and Contract costing, operating costing- Transportation only, Uniform Costing- Concept, Utility	8
5	Process costing- meaning, treatment of normal and abnormal loss and gain, by product and joint product, Inter Process Profit, Costing of Work-in-Progress (Equivalent Product)	8
	Total	40

Learning Resources:**Reference Books:**

Oswal, Maheshwari & Rajpurohit- Cost Accounting- Ramesh Book Depot, Jaipur.
 Jain S.P. and Narang, K.L.- Cost Accounting- Kalyani Publisher- New Delhi
 Tulsian,P.C.- Practical Costing- Vikas Publication- New Delhi

Supplementary Reading:

Maheshwari,S.N.- Advance problem and Solution in Cost Accounting- Sultan Chand- New Delhi.
 Lal, Jawahar- Cost Accounting- Tata McGraw Hill Publishing-New Delhi

Course Code	BCOM311	
Course Category	Theory	
Course Title	Financial Management	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To make the students familiar with the elements and tools of financial management. The course is designed so that the students are aware of various sources of finance.

Skills: Study about the basic concepts of financial management and contemporary theory and policy in order to master the concepts,

Attitude: To be able to evaluate the financial decisions and its implications, To be competent to analyze and evaluate information for financial planning, control and decision making

Course Outcomes:

The basic objective of the course is to equip the students with the understanding time value of money & use it for decision making. To evaluate projects and investments is the basic objective of the course.

Unit	Contents	Hrs
1	Financial Management: Nature, Scope, objectives, importance and Functions of Financial Manager. Profit versus Wealth maximization principle. Time value of money: Concept of Risk and Return (including Capital Asset Pricing Model).	8
2	Cost of Capital: Concept, Significance, Source of finance, Calculating cost of debt; Preference shares, equity capital and retained earnings, Weighted Cost of Capital. Leverage: Concept, significance, calculation and impact of Operating, Financial and Combined Leverage.	8
3	Capital Structure: Concept, factor affecting Capital Structure, designing Optimal Capital Structure, EBIT and EPS analysis. Theories of Capital Structure.	8
4	Capital Budgeting Decision: Capital budgeting process, Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index. Dividend: Meaning, nature, factors affecting dividend, Dividend Theories: Walter's Model, Gordon's Model, M.M.Hypothesis.	8
5	Working Capital Management: Meaning and nature of working capital, Determination of working capital requirement. Cash management, Inventory management and Receivables management.	8
	Total	40

Learning Resources:

Reference Books:

Chandra Prasanna. Financial Management Theory and Practice New Delhi. Tata McGraw Hill.2014

Khan M.Y. and P.K.Jain .Financial Management: Text and Problems. New Delhi, Tata McGraw Hill pvt ltd.2010

Pandey I.M. Financial Management, New Delhi, Vikas Publishing House.2015

Supplementary Reading:

Srivastava and Misra Financial Management Oxford University Press – Latest Edition

Agarwal , Agarwal , Kothari, Financial Managemnt, Ajmera Publications.

Course Code	BCOM312	
Course Category	Theory	
Course Title	Corporate Law	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To familiarize the students with the understanding & provision of Corporate Law problems including issues in corporate law are required to be discussed..

Skills: The Course aims to provide insight into formation and winding up of companies besides Corporate Administration.

Attitude: Critical understanding of the main legal, economic and financial matters pertaining to the entire life-cycle of a corporation.

Course Outcomes:

The subject aims to familiarize the students with the regulatory framework for formation, incorporation issue of capital and management of a company as per the Indian Companies Act.

Unit	Contents	Hrs
1	Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. Introduction to company secretary.	8
2	Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, transfer and transmission of shares, buyback, share certificate and share warrant.	8
3	Members and shareholder – their rights and duties .Shareholders meetings, kinds, convening and conduct of meetings. Management – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.	8
4	Dividend Provisions and issue of bonus shares. Investigations. Winding-up–concept and modes of winding up	8
5	Meetings of Board and Committees - Frequency, Convening, Proceedings, Resolution by Circulation; Minutes and Evidence, General Meetings-Kinds of Meetings; Law, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings; Notice, Quorum, Chairman, Proxy, Voting Recording, Signing and Inspection of Minutes	8
Total		40

Learning Resources:

Reference Books:

P.P.S. Gogna, Company Law, S. Chand New Delhi, 2010.

Kuchhal, M.C. Modern India Company Law. Delhi, Vikas Publishing House, 2007.

Supplementary Reading:

Taxman's Elements of Company Law, Taxman Publication, Mumbai.

Davies, Paul. Company Law. Oxford Publication, 2010

Course Code	BCOM313	
Course Category	Theory	
Course Title	Corporate Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To help students to acquire the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements

Skills: In accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

Attitude: Deals with various financial aspects of company, and preparation of financial statements of companies and their analysis which helps in the decision making process.

Course Outcomes:

To provide the student with knowledge of recent developments in corporate accounting, to teach them the Various Requirements of Corporate Reporting

Unit	Contents	Hrs
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1	Accounting for share capital – Issue, Forfeiture and Reissue of forfeited shares. Redemption of preference shares including buy-back of equity shares. Redemption of Debentures, Underwriting of Shares	8
2	Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act.	8
3	Liquidation and Winding of Companies, Statement of Affairs and Deficiency Account, Preparation of Liquidator's Final statements	8
4	Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India Accounting for Internal Reconstruction.	8
5	Final Accounts of Banking and Insurance Company	8
	Total	40

Learning Resources:

Reference Books:

Maheshwari S.N. Corporate Accounting. New delhi ,Vikas Publishing house, 2009
Shukla, M.C, Grewal T.S. Gupta S.C. Advanced Accounts. New Delhi, S Chand and Co.

Supplementary Reading:

Rajpurohit , joshi. Corporate Accounts. Rajasthan Pathaya Prakashan, 2012
Goyal V.K, Goyal, Ruchi, Corporate Accounting. New Delhi, PHL Learning Pvt. Ltd.

Course Code	BCOM314	
Course Category	Theory	
Course Title	Banking Operations	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The Students would be able to acquire knowledge in, the legal & regulatory framework of the banking system and the various laws and enactments affecting day to day Banking Operations

Skills: A course in Banking & Finance prepares students with relevant knowledge and skills to face challenges in the banking industry.

Attitude: This course equips students with the managerial talent and skills to work effectively towards overall growth of the banking & related areas.

Course Outcomes:

This syllabus imparts the requisite managerial skills to be utilized not only in banking but also in other related areas such as fund managing, financial advising, regulating financial firms, etc.

Unit	Contents	Hrs
1	Banking-Meaning, Functions and Importance. Structure of Indian Banking system. Banking (Regulation) Act 1949	8
2	Central Bank: Role, Organization, Functions. Current and Future Challenges of RBI. Credit control and its Methods. RBI Act 1934	8
3	Bank deposits: Types, opening and its operations. KYC Norms in India, Banking Instruments: Cheque, Bank Draft, Credit Cards and Debit Cards.	8
4	Overview of different types of banking in India: - Retail Banking, Regional Rural Banking, Origin and growth of commercial banks in India. India's Approach to Banking Sector Reforms.	8
5	Emerging trends in the banking sector: Universal Banking, E-banking- introduction, advantages and fund transfer, E-banking risks and frauds.	8
	Total	40

Learning Resources:

Reference Books

Sundaram & Varshney; "Banking, Theory Law and Practice"; Sultan Chand & Sons; 2004
Vasant Desai; "Development Banking & Financial Intermediaries"; Himalaya Publishing House, 2001.

Banking system “; Vrinda Publications, 2012.

Supplementary Reading:

Varshney & Malhotra, “Principles of Banking”, Sultan Chand & Sons, 2005
 A.Gajendran ,”Banking And Financial System.

Course Code	BCOM411	
Course Category	Theory	
Course Title	Direct Taxation	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: : To provide basic knowledge and equip students with application of principles and provisions in Income Tax Act, 1961

Skills: Understanding the procedure of direct tax assessment. To make aware about provisions of direct tax with regard to IT Act, 1961

Attitude: Students are expose to the various provision of Income Tax Act relating to computation of Income of individual assesses.

Course Outcomes:

Able to file IT return on individual basis. Able to compute total income and define tax complicacies and structure. Able to understand amendments made from time to time in Finance Act.

Unit	Contents	Hrs
1	Important definitions in the Income-tax Act, 1961, Concepts of previous year Assessment year: agricultural income. Residential Status and scope of total income; Income deemed to be received / deemed to accrue or arise in India. Exempted income under section 10 relevant for individuals.	8
2	Computation of Income under the head Salaries and Income from House Property.	8
3	Computation of Taxable Income under the head income from Business and Profession and Income from Capital Gain.	8
4	Income from Other sources; Set off and Carry forward of Losses.	8
5	Deductions from Gross total Income, Computation of total income and tax liability of individuals, Return of Income and Procedure of Assessment.	8
	Total	40

Learning Resources:

Reference Books:

Singhania, V.K. Singhania Monica .Students Guide To Income Tax (Including Service Tax, Vat).Taxman allied service

Mahotra.HC.Income Tax. Agra Sahitya Bhawan Publications, 2017.

Lal, B.B. Income tax.Pearson

Supplementary Reading:

Drgirishahuja, Harigupta.Professional applications to direct taxes: law and practice. New Delhi , Bharat Law House Pvt. Books.

Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Course Code	BCOM 412	
Course Category	Theory	
Course Title	Auditing and Assurance	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To develop the accounting knowledge and its application in different fields also to develop practical knowledge of auditing

Skills: This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data.

Attitude: Understand Generally Accepted Auditing Standards and the professional and ethical responsibilities of the independent public accountant.

Course Outcomes:

This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information.

Unit	Contents	Hrs
1	Auditing: Meaning, Definition, objective, Importance, Limitation, Relationship between auditing and accounting, type of audit, error and fraud, basic principal governing audit. Internal Control Measure: Meaning, objective, internal check, internal audit, internal control regarding sale, purchase, salaries and wages.	8
2	Audit program: Meaning, process, objective, Specimen of audit programme, Advantage, Disadvantage, Audit Procedure: Meaning, Routine checking, Test checking, Audit working paper, Audit note book, Vouching: Meaning, importance, auditor and vouching, vouching of cash book and trading transaction	8
3	Verification and valuation of assets and liabilities, Audit of final accounts, Clean and Qualified report.	8
4	Company auditor: Appointment, power/rights, liabilities and duties, Investigation: Meaning, objective, procedure, Investigation on behalf of perspective purchaser of business, banker and prospective investor	8
5	Special points in the audit of banking companies, General Insurance Companies, educational institutions & clubs , Tax Audit , Cost Audit , Management Audit , EDP audit.	8
Total		40

Learning Resources:

Reference Books:

Gupta, Kamal Contemporary Auditing,- Tata McGraw Hill, New Delhi.

Jain, Khandelwal & Pareek – Auditing- Ramesh Book Depot, Jaipur.

Singh, A. K. and Gupta Lovleen- Auditing Theory and Practice- Galgotia Publishing Company, New Delhi.

Supplementary Reading:

Tandon, B.N. - Principles of Auditing- S. Chand & Co. New Delhi.

Sharma, T.R.- Auditing Principles & Problems- Sahitya Bhawan, Agra

Course Code	BCOM 413	
Course Category	Theory	
Course Title	Quantitative Aptitude	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To familiarize the students with the tools and techniques of Operation Research used in the decision making process.

Skills: On successful completion of the course the students will be able to understand the basic concepts of quantitative ability and logical reasoning skills.

Attitude: Importance of certain mathematical techniques in getting the best possible solution to a problem involving limited resources

Course Outcomes:

This course enables the students to know the scientific approach to decision making when solving business problems

Unit	Contents	Hrs
1	Operation Research: Nature, significance, purpose and limitations, Methodology of operation research.	8
2	Matrices & Determinants: Definition of a matrix, types of matrices, algebra of matrices, adjoint of a matrix, finding inverse of a matrix through adjoint, applications of matrices for solution to simple business and economic problems.	8

3	Transportation & assignment problems: General structure of transportation problem, solution procedure for transportation problem, methods for finding initial solution. Maximization transportation on problem, transportation problem. Assignment problem: approach of the assignment model, solution methods of assignment problem, maximization in assignment, unbalanced assignment problem.	8
4	Linear Programming: Concept, Assumptions and Usage in business decision making. Linear Programming problem: Formulation, Methods of solving: Graphical and Simplex, Duality concept, Significance, usage & application in business decision making.	8
5	Network Analysis using PERT and CPM: Concepts, Drawing Network and Numbering Events, project time.	8
	Total	40

Learning Resources:

Reference Books:

Gupta, S.P. & Gupta, P.K., "Quantitative Techniques and Operations Research", Sultan Chand & Sons, 2005.

V K Kapoor. "Operations research, Sultan Chand publications," New Delhi

Sharma, J.K., "Operations Research: problems & solutions," Macmillan India Ltd. , 2nd edition, 2004.

Supplementary Reading:

Khandelwal, Gupta, Ahmed and Jain "Quantitative techniques in Management", Ramesh Book Depot.

Gupta, Gupta and Manmohan "Business statistics and Operation research ", Sultan Chand and Sons.

Gupta, S.P. & Gupta, P.K., "Quantitative Techniques and Operations Research", Sultan Chand & Sons, 2005.

Course Code	BCOM414	
Course Category	Theory	
Course Title	Economic and Industrial Law	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

Skills: Understanding of certain economic laws and important labour laws which have direct relevance to the companies.

Attitude: The objective of the study is to familiarize the students with the legal requirements stipulated under the Act.

Course Outcomes:

Students will acquire knowledge and understanding of Industrial, Labor and General Laws. The objective of the study is to familiarize the students with the legal requirements stipulated under the Act.

Unit	Contents	Hrs
1	FEMA, 1999: Objectives and definitions under FEMA, dealings in foreign exchange, holding of foreign exchange etc., current account transactions, capital account transactions, export of goods and services, realisation and repatriation of foreign exchange, exemptions, authorised person, penalties and enforcement, compounding of offences, Directorate of Enforcement, Appellate Tribunal, etc. Procedure relating to various foreign exchange transactions as enumerated in Exchange Control Manual.	8
2	Negotiable Instruments Act, 1881: Nature, Kind, Parties and Endorsement, Dishonor of Instrument, Crossing and Dishonor of Cheques and Banks.	8
3	Industrial Employment (Standing Orders) Act, 1946: Object, applicability, interpretation, appeal, disciplinary actions and grievance procedure.	8
4	Factories Act 1948: interpretation-competent person, Hazardous process, Manufacturing process, Workers, Factory occupier, Healthy, Safety and Welfare, Working house of Adults, Employment of young persons, Inspector- Appointment and Powers.	8
5	Payment of Bonus Act, 1965: Object, application and major provisions.	8
	Total	40

Learning Resources:**Reference Books:**

Malik, P.L. Industrial Law .Eastern Book Company,
Dr. S.K. Puri. Labour and Industrial Laws. Allahabad New Agency

Supplementary Reading:

Seth D.D. Commentaries on Industrial Disputes Act. New York Library ,1998
Kulshreshtha D.K. Labour Legislation .Agra, LaxmiNarainAgarwal
Sinha, Sinha, Priyadarshini Seema Shekhar. Industrial Relations. Trade Unions and Labour Legislation.
Pearson Education.

Course Code	BCOM415	
Course Category	Theory	
Course Title	Fundamental of Computers	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

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

Skills: It is used to digitally create, store, manipulate, and relay office information and data, needed for accomplishing basic tasks and goals.

Attitude: Office automation makes it possible for business organizations to improve their productivity and recognize easier ways to do business in profits.

Course Outcomes:

Student will be able to update with the basic functions and abilities of computers and latest developments in the area of computers and networking.

Unit	Contents	Hrs
1	Introduction to Computer, Characteristics of Computers, Generation of Computers, Classification of Computer, Basic Computer Organization, Applications of Computers, Input Devices, Output Devices, Soft Copy Devices, Hard Copy Devices	8
2	Introduction to Computer Memory, Memory Hierarchy, Processor Registers, Cache Memory, Primary Memory, Secondary Memory, Storage Devices- Hard Disk, Optical Drives, USB Flash drive, Memory Card, Mass Storage Devices, Introduction to Computer Software, Classification of Computer Software- System, Application, Firmware, Middleware.	8
3	Introduction to Operating System, Evolution, Process Management, Memory Management, File Management, Device Management, Security Management, Command Interpreter, Algorithm, Control Structures, Flowcharts, Pseudocode, Programming Languages, Generation of Programming Languages, Categorization of High level Languages, Popular High Level Languages	8
4	Introduction to Networking, Connecting Media, Data Transmission Mode, Data Multiplexing, Data Switching, Data Routing Techniques, Networking Topologies, Type of Network, Networking Devices, Introduction to Internet, Internet Services, Types of Internet Connections, Internet Security	8
5	Introduction to Emerging Computer Technologies, Distributed Networking, Peer-to-Peer Computing, Grid Computing, Cloud Computing, Utility Computing, On-demand Computing Wireless Network, Bluetooth	8
Total		40

Learning Resources:**Reference Books:**

Jain, Satish, Jain, Shashank, Jain Madhulika- IT Tools and Application- BPB Publication, New Delhi
Jain, Bhargava & Agarwal – Fundamentals of Computer- RBD Publication, Jaipur

Supplementary Reading:

P K Sinha-Computer Fundamentals-BPB Publications, New Delhi

Course Code	BCOM 511	
Course Category	Theory	
Course Title	Goods and Services Tax	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To provide basic knowledge and equip students with application of principles and provisions of Goods and Services Tax.

Skills: To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Attitude: To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to BCOME tax practitioners

Course Outcomes:

The objective of the syllabus under this Course is to expose the students to the various important provisions of Tax relating to computation of Income of corporate assesses.

Unit	Contents	Hrs
1	Introduction, Earlier Indirect Tax, Shortcoming of Earlier Indirect Tax, Meaning of Goods and Services, Need of GST, Structure of GST, Benefits of GST. GST Council- Role, GST Network, E-Way Bill, Doctrine of Unjust Enrichment, Definitions.	8
2	Impact of GST on Trade, Manufacturing and Services. Supply- Meaning, Time and Valuation. IGST- Meaning, Feature and Computation. Incidence of Tax, Rate of GST, Exemption and Zero Rated Supply.	8
3	Composition Scheme and Reverse Charge Mechanism. Input Tax Credit, Registration Process.	8
4	Returns, Payment of Tax and Refund, Assessment and Audit.	8
5	Collection and Recovery of Tax, Penalties, Appeal, Revision, Advance Ruling.	8
	Total	40

Learning Resources:

Reference Books:

Mehrotra, H.C., & Agarwal, V.P., Goods And Services Tax, Sahitya Bhawan Publication

Agarwal, Anjali, Goods And Services Tax, New Century Publication

Supplementary Reading:

Kumar, Rakesh, Goods And Services Tax, Diamond Publication

Singhania, Vinod, Student guides to GST, Taxmann Publication

Course Code	BCOM 512	
Course Category	Theory	
Course Title	Management Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

Skills: It is a study of the managerial aspect of financial accounting, accounting in relation to management function.

Attitude: It shows how the accounting function can be re-oriented so as to fit it within the framework of management activity.

Course Outcomes:

The objective of Management Accounting is useful for optimum utilization of existing resources. It is an indispensable discipline for corporate management, as management accounting techniques helps management to solve not only specific problems but also guides them in decision making

Unit	Contents	Hrs
1	Management Accounting-Introduction, Definition, Meaning, Scope, limitations. Ratio analysis: Meaning, Objectives, limitations, Classifications, Computation and Interpretation, Du Point control chart.	8
2	Cash Flow and Fund Flow Statement.	8

3	Marginal costing and managerial decisions : The basic concept of Marginal Cost and Marginal Costing, Break Even Analysis and Cost volume profit analysis, Break even charts and profit charts, managerial decisions, application of marginal costing in decision making Unit.	8
4	Budgeting and budgetary control concept; importance; process, various types of budget; Control Ratio; ZBB.	8
5	Emerging issues in Management Accounting- Human resource accounting, EVA, Standard Costing and Variance Analysis	8
Total		40

Learning Resources:

Reference Books:

Hingorani, N L and Rmanathan, A R. Management accounting, new delhi, Sulatn chand , 1992.

Khan and Jain. Management Accounting. New delhi , Tata McGraw Hill.

Panday I.M., Management accounting, New Delhi, vikas publishing house

Supplementary Reading:

Vij. Madhu. Financial and management Accounting, Anmol publications, 1997.

Heitger, L E and Matulich Serge. Financial Accounting, Tata McGraw hill, 1990

Course Code	BCOM 513	
Course Category	Theory	
Course Title	Functional Management	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: Objective of this Course is to provide a sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

Skills: An efficient HR manager must guide the work force, influence their behavior and motivate them to conduct maximum towards the achievement of organizational goals. This course focuses on issues and strategies required to select and develop manpower resources.

Attitude: The students of human resources management must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting

Course Outcomes:

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit	Contents	Hrs
1	Human Resource Management; Meaning, Nature, Significance, and Scope of Human Resource Management. Human Resource Planning: Need, Importance and Process. Job Analysis: Objective, Process, Techniques. Job Design; Approaches and Methods.	8
2	Recruitment; Meaning, Sources, Methods, Selection; Meaning, Process and Tests. Placement and Induction; Training and Development: Objectives, Methods and Evaluation of Training and Development Programme, Worker's participation in Management.	8
3	Marketing Management: Marketing Management: Concept, Importance, Scope of Marketing and Functions of Marketing, Promotion Decision; promotion mix – Distribution channels and Physical Distribution Decision: Nature, functions and types of distribution channel.	8
4	Marketing Research; Meaning, Objectives, Significance and Procedure of Marketing Research. Product Decision: Meaning of Product, Product Life Cycle and New Product Development.	8
5	Production and Operation Management: Meaning, Significance, Scope of Operations Management. Plant location; Layout Planning, Routing, Scheduling, Dispatch and Follow up. Operations for Job, Batch and Mass Production.	8
Total		40

Learning Resources:**Reference Books:**

Bhattacharya, Deepak Kumar, Human Resource Management, Excel Books, New Delhi. 2006
 Rao.V.S.P.Human Resource Management: Text and Cases. Excel book,2002

Supplementary Reading:

Kotler Philip. Marketing Management .Prentice Hall of India,2009
 Saxena .Marketing Management . Tata McGraw Hill Publications.2010

Course Code	BCOM 514	
Course Category	Theory	
Course Title	International Trade	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: The course discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

Skills: This introductory course focuses on the core concepts and techniques for entering the international marketplace.

Attitude: The course will cover the most important trade models, and will often refer to current issues of international trade politics and globalization

Course Outcomes:

The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations.

Unit	Contents	Hrs
1	Meaning, nature, advantages and disadvantages in International Trade Terms of trades; Balance of Trade and Balance of Payment- Concept, cause of Disequilibrium and Measures for Correction. Adjustment Mechanism, Trends in World Trade and Problems of Developing Countries, Planning International Trade Operations.	8
2	Foreign Exchange Rates- Meaning and determination- mint par parity Theory; Purchasing Power Parity Theory; Demand and supply Theory. Fixed, Flexible and floating exchange rate- Meaning and their advantages and disadvantages. Fluctuations in exchange rates, causes, effects and methods of controlling the fluctuations, Exchange control- Meaning, Objectives, methods Exchange control in India.	8
3	Methods of International Payment and Settlements. Documentary credit as a method of payment. Export Finance. Import finance. Study of Institutions associated with Export/Import Finance, Role of STC & MMTC and Export promotion Councils.	8
4	Commercial Policy. Export Promotion and Import substitution, ECGC, Exim Bank, Infrastructure and Institutional Setup for Exports, Policy Measures, 100% EOU, Export Houses and Trading houses, EPZs, SEZs.	8
5	Management of risk in International Payment, International liquidity - Meaning, comparison, sources and Role of SDRs	8
	Total	40

Learning Resources:**Reference Books:**

K.D.Swami, International Trade
 Singhal, International Trade

Supplementary Reading:

M.C. Vaish, Macro Economics
 Daniels & Radebaugh, International Business
 Cheruvilam, International Business

Course Code	BCOM 515A	
Course Category	Theory	
Course Title	Entrepreneurship	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: understanding basic concepts in the area of entrepreneurship, understanding the role and importance of entrepreneurship for economic development.

Skills: Understand the systematic process to select and screen a business idea ,design strategies for successful implementation of ideas

Attitude: The purpose of exposing the students to entrepreneurship is to motivate them to look at entrepreneurship as a viable, lucrative and preferred career.

Course Outcomes:

The students develop and can systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

Unit	Contents	Hrs
1	Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.	8
2	The Entrepreneur: definition, emergence of entrepreneurial class; theories of entrepreneurship; role of social economic environment; characteristics of entrepreneur; leadership; risk taking; decision making and business planning.	8
3	Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries.	8
4	Entrepreneurial Development Programme (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.	8
5	Promotion of a Venture: Opportunities analysis; external environmental analysis economic, social and technological; competitive factors; legal requirements of establishment of a new unit and rising of funds; Venture capital sources and documentation required.	8
Total		40

Learning Resources:

Reference Books:

Vasant, DCSAI; Entrepreneurship, Himalaya Publishing House, 2003.

Taneja & S.L. Gupta.; Entrepreneurship Development, 2003

Pandey, I.M.; Venture Capital –The Indian Experience, Prentice Hall of India, 2003

Supplementary Reading:

Tandon B.C, Environment and Entrepreneur, Chug Publications, Allahabad

Peter F Drucker: Innovation and Entrepreneurship Heinemann London

Rajpurohit, Vyas, Ramchandani, Sharma; Fundamentals of Entrepreneurship, Ajmera Book Company, Jaipur

Course Code	BCOM 515B	
Course Category	Theory	
Course Title	Financial Statement Analysis & Reporting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.

Skills: To develop the skill to analyse financial statements of group entities which includes subsidiaries, associates and joint arrangements based on Indian Accounting Standards.

Attitude: To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements..

Course Outcomes:

To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.

Unit	Contents	Hrs
1	Financial Statement: Meaning, Objective, types, users of financial statements. Financial Statement Analysis: Meaning, objectives, Process, types, importance. Techniques of Financial Analysis: Comparative and Common size Financial Statements,	8
2	Accounting Standards: Scope, Objectives and Advantages of Accounting Standards, List of Accounting Standards.	8
3	Financial Reporting: Meaning, Importance, Purpose. Preparation of financial report, IFRS: Overview of International Accounting Standards (IAS)/IFRS, Application of Selective IFRS Standard- Presentation of Financial Statement, Presentation of Accounts and additional disclosure and preparation of report.	8
4	Corporate Social Responsibility- Introduction, Statutory Provision, Accounting for CSR Transaction	8
5	Integrated Reporting: Introduction, Organizational Structure, Purpose of Integrated Reporting, Salient features of Integrated Reporting Framework, Forms of Capital, contribution of Capital in Value creation, Guiding Principles for Integrated Report, Contents of Integrated Reporting.	8
Total		40

Learning Resources:

Reference Books:

Tulsian P.C, Tulsian's Financial Reporting, S.Chand
 Stephen H. Penman, Financial Statement Analysis and Security Valuation, McGraw Hill, Latest edition.
 Parveen Sharma and Kapileshwar Bhalla, Financial Reporting , Taxmann Publications

Supplementary Reading:

Peddina Mohana Rao, Financial Statement Analysis and Reporting, PHI, Latest edition
 Chatterjee B.D, Financial Reporting , Taxmann's Publication , Latest edition

Course Code	BCOM 611	
Course Category	Theory	
Course Title	Research Methodology	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To familiarize students with basic of research and the research process, To enable the participants in conducting research work and formulating research synopsis and report.

Skills: the course aims at introducing them to the basic concepts used in research and to scientific social research methods and their approach.

Attitude: Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.

Course Outcomes:

To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem.

Unit	Contents	Hrs
1	Research -Meaning its Types and Process, Research Problem-Identification and Definition, research design and its process.	8
2	Data:-Types, Methods of collection, observation, schedule, interview and questionnaires.	8
3	Introduction of Sampling, Sampling Design and Sampling Method.	8
4	Basic concepts of hypothesis, Parametric test-z, t tests. Chi-Square test.	8
5	Report writing, referencing, citations and Bibliography.	8
Total		40

Learning Resources:

Reference Books:

Management Research Methodology-Krishnaswamy, Sivakumar and Mathirajan. Pearson Publications.
Research Methodology-C.R.Kothari, New Age Publications.

Supplementary Reading:

Research Methodology-Dipak Kumar Bhattacharya, Excel books.
Business Research Methods- Aarti Khanchandani and Vandana Gupta, Book Treasure, Granthakar Publishers

Course Code	BCOM 612	
Course Category	Theory	
Course Title	Financial Market Operations	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To provide basic knowledge and equip students with application of financial market operations

Skills: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India

Attitude: The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies.

Course Outcomes:

The Course aims at providing the students, basic knowledge about the Finance concepts, markets and various services provided in those markets

Unit	Contents	Hrs
1	Financial system- nature, role and structure of financial system, Overview of Financial Institution, Financial markets in India; classification of financial markets, money market-its constitutions, functions of money market, money market institutions.	8
2	Capital market: a) Security market b) secondary market, Functions and role of Stock exchange, Listing Procedure and Legal Requirements.	8

3	Functionaries on Stock Exchange, Brokers, Registration, duties, Sub Brokers-Registration and duties, Market Makers, Jobber's, Portfolio consultants.	8
4	Financial Instruments: concepts and characteristics. Financial Services: Merchant banking- functions and roles: Credit rating – concept, functions, and types. Mutual fund –Salient features and its importance.	8
5	Securities Contract and Regulations Act: Main provisions. Scope of Securities Contract (Regulation) Act 1956. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: role, achievements and guidelines.	8
	Total	40

Learning Resources:

Reference Books:

LM Bhole;" Financial Institutions and Markets" Tata McGraw Hill, New Delhi
 Bharati Pathak "Financial Institution and Markets", Pearson Education, New Delhi.
 A.K. Sengupta and M.K. Agarwal, "Money Market Operations in India", Skylark Publications, New Delhi.
 M.Y. Khan "Indian Financial System- Theory & Practice", Tata McGraw Hill, New Delhi.

Supplementary Reading:

P.N. Varshney & D.K. Mittal "Indian Financial System "Sultan Chand & Sons, New Delhi
 Chaudhary, Mishra "Financial Market Operation" RBD Publishing House, Jaipur
 Saraswat, Gocha," Financial Market Operation" RBD Publishing House, Jaipur

Course Code	BCOM 613	
Course Category	Theory	
Course Title	Advance Accounting	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To acquire the ability to apply specific Accounting Standards, Guidance Notes and Legislations to different transactions and events and in preparation and presentation of financial statements of business entities

Skills: To develop necessary professional knowledge and skills in Accounting,.

Attitude: Students shall develop the ability to identify and evaluate accounting problems and arrive at reasoned conclusions

Course Outcomes:

The goals and objectives of this course prepare students for qualifying for a business or Accounting job, understanding financial statements and the basic accounting process.

Unit	Contents	Hrs
1	Accounting for price level change, Fund based accounting, Accounting for Insurance companies	8
2	Social Accounting, Accounting for Agricultural farms, Hotel accounting, Responsibility accounting	8
3	Introduction to Government accounting, Human Resource Accounting, Value added accounting, Economic value added accounting	8
4	Valuation of Assets: Goodwill, Shares and Inventory, Accounting for Hospital, Accounting for solicitor, Joint Venture Accounting.	8
5	Corporate Reporting and Information disclosure and design of accounts, Investment accounting	8
	Total	40

Learning Resources:

Reference Books:

Shukla, M.C. & Grewal T.S. - Advanced Accounts- S. Chand & Co. New Delhi.
 Gupta, R.L. - Advanced Accountancy- S. Chand & Co. New Delhi.

Supplementary Reading:

Jain and Narang - Advanced Accountancy- Kalyani Publishers, New Delhi.
 Jain, Khandelwal, Pareek -Advance Accountancy- RBD Publication, Jaipur.
 Tulsian, P.C. Advanced Accounting. New Delhi, Tata Mc Graw Hill

Course Code	BCOM 614 A	
Course Category	Theory	
Course Title	Insurance Management	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To acquaint the student with different policies of general insurance.

Skills: To familiarize students with insurance business and its environment in India.

Attitude: To develop an understanding of what risk is, how it can be measured and transferred.

Course Outcomes:

To help students understand the general Insurance Market in India and to examine the issues related to risk management in view of insurance.

Unit	Contents	Hrs
1	Introduction – Meaning – Definition – Features – Functions and principles of Insurance – Evolution of insurance – advantages and its importance – Insurance organization in India. Insurance contract-Nature, Types, Elements under Indian Contract Act, 1872	8
2	Types of Insurance: Fire insurance, Marine Insurance-Meaning, Scope, Types and conditions Life insurance-Development of Life Insurance in India, Non –life insurance/General insurance. Intermediaries in Insurance business; Organisational structure and Distribution channels	8
3	Insurance agent – procedure for becoming agent – pre requisites for obtaining license – duration of license – suspension, revocation and termination of agent – functions of agent – remuneration to agent – code of conduct and unfair practices. GICI-Formation, Objectives, Function, Activities	8
4	Risk management and Insurance-Meaning, Types of Risk, Need, Process, Tool and Methods. Insurance contract-Types. Reinsurance, ECGC. Concept of Bank assurance. Liberalisation and Insurance: Meaning, objective, Emergence of private sector.	8
5	IRDA Act-Basis of regulatory mechanism for insurance sector in India. Recent trend in Insurance sector. Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector	8
	Total	40

Learning Resources:

Reference Books:

Mishra M.N. & Mishra S.B., Insurance Principles and Practice, New Delhi, S. Chand Publishing Ltd., 2008

Tripathi Parva Nalini & Pal Prabir, Insurance Theory & Practice, 1st ed., New Delhi, S. Chand & Co.

Supplementary Reading:

Gulati Neelam, Principles of Insurance Management, 1st Ed., New Delhi, Excel Books

Pal Karam, Bodla B.S., Garg M.C., Insurance Management-Principles and Practices, New Delhi, Deep & Deep Publications Pvt. Ltd.

Course Code	BCOM 614 B	
Course Category	Theory	
Course Title	INVESTMENT AND PORTFOLIO MANAGEMENT	
Weekly load (hrs) and Credits	L	Credits
	4	4

Course Objectives:

Knowledge: To acquaint students about the impact of the regulatory environment on the M&A environment.

Skills: how value is created (or destroyed) as a result of corporate mergers, acquisitions, divestitures, spin-offs, etc., through in-depth analysis of how to “do a deal;”

Attitude: Students learn how to manage the deal structuring process to minimize the risk, use of tools and skills learnt here and other courses in an integrated manner in completing an acquisition.

Course Outcomes:

Students shall know the importance of understanding assumptions underlying business valuations; a highly practical “planning based approach” to managing the acquisition process; challenges associated with each phase of the M&A process from developing acquisition plans through post-closing integration.

Unit	Contents	Hrs
1	Nature & Scope of investment, Principles of investment, Capital Market In India, Security and non-security forms of investment. Contemporary issues in investment management- Socially responsible investing (SRI), Ethical investing. Review of Security & Exchange Board of India (SEBI related to investments..	8
2	Concept of Risk and Return-Concept , type of risk, calculation of risk and return, calculation of Expected return, Coefficient of Variation	8
3	Fundamental Analysis- Meaning, assumptions and EIC framework. Technical Analysis – Market indicators and specific stock indicators. Efficient market hypothesis; Concept of efficiency: Three forms of EMH and Implications for investment decisions.	8
4	Portfolio analysis: diversification, portfolio risk and return-Markowitz risk return optimization single index model-the Sharpe index model-portfolio beta. Capital asset pricing model (CAPM): CML and SML and application of CAPM.	8
5	Portfolio Revision and Evaluation of Portfolio: Sharpe's Treynor's & Jensen's measures.	8
	Total	40

Learning Resources:**Reference Books:**

Alexander, Sharpe, William F. Fundamentals of Investments. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1989.

Bhalla, V K. Investment Management:, 8th ed., Delhi, S. Chand, 2001

Portfolio Analysis and Management, Delhi, S.Chand, 2002

Elton, Edwin J and Gruber, Martin J. Modern Portfolio Theory and Investment Analysis. New York, John Wiley, 1984.

Supplementary Reading:

Lee, Cheng F. etc. Security Analysis and Portfolio Management. Scott, Foresman, 1990.