

Study & Evaluation Scheme

of

Bachelor of Commerce (Hons.)
(With Specialization in Financial Markets)

[Applicable w.e.f. Academic Session 2020-21 till revised]
In Collaboration with BSE
[As per CBCS guidelines of UGC]



TEERTHANKER MAHAVEER UNIVERSITY

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TEERTHANKER MAHAVEER UNIVERSITY

(Established under Govt. of U.P. Act No. 30, 2008)

Delhi Road, Bagarpur, Moradabad (U.P.)

Study & Evaluation Scheme						
SUMMARY						
Programme			B.Com(H)(Bachelors in Financial Markets)			
Duration			Three Years full time (Six Semesters)			
Medium			English			
Minimum Required Attendance			75%			
Credits						
Maximum Credits			148			
Minimum Credits Required for Degree			140			
Maximum duration for completion of program			N +2 years (N refers to number of years of the program)			
Assessment:						
Evaluation			Internal	External	Total	
Theory			40	60	100	
Practical/ Dissertations/ Project Reports			50	50	100	
Class Test-1	Class Test - 2	Class Test-3	Assignment(s)	Attendance	Total	
Best 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	The question paper shall consist of six questions. Out of which first question shall be of short answer type (approximately 50 words) and will be compulsory. Question no. 2 to 6 (from Unit-I to V) shall have explanatory answers (approximately 350 to 400 words) along with having an internal choice within each unit.					
2	Question No. 1 shall contain 8 parts from all units of the syllabus with at least one question from each unit and students shall have to answer any five, each part will carry 2 marks.					
3	The remaining five questions shall have internal choice from within each unit; each question will carry 10 marks.					

Important note	
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>

Program Structure

B.Com (H) (Bachelors in Financial Markets)

A. Introduction

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.

We lay emphasis on the following courses **balanced with core and elective courses**: The curriculum of B.Com (H)(Bachelor in Financial Markets) program emphasizes an intensive, flexible commerce education with 56 credits of core courses and 54 credits of electives.

The programme structure and credits for B.Com (H) (Bachelor in Financial Markets) are finalized based on the stakeholders' needs and general structure of the programme. Minimum number of class room contact teaching credits for the B.Com (H) Bachelor of Financial Markets) program will be 148 credits (one credit equals 10 hours).

Bachelor of Commerce(Honors) B.Com (H) (Bachelors in Financial Markets) Three-Year (6-Semester) CBCS Program				
Basic Structure: Distribution of Courses				
S.No.	Types of Course	Credit	Hours	Total Credit
1	Core Course (CC)	4/3	12 courses 4 Hrs./week/course (Total Hrs.48) 03 courses 3 Hrs./week/course (Total Hrs.09)	57
2	Ability-Enhancement Compulsory Course (AECC)	4	6 courses of 4 Hrs./week/course (Total Hrs.20)	24
3	Skill-Enhancement Elective Course (SEC)	3	5 course of 3 Hrs./week/course (Total Hrs.12)	15
4	Generic Elective (GE)	4	3 courses 4 Hrs./week/course (Total Hrs.12)	12
5	Open Elective (OE)	3	2 courses 3 Hrs./week/course (Total Hrs.6)	6
6	Discipline Specific Elective (DSE)	3	10 courses 3 Hrs./week/course (Total Hrs.33)	30
7	Viva-Voce (VV)	4	1 courses 4 Hrs./week/course (Total Hrs.4)	4
8	Value Added Audit Course (VAC)	0	2 courses of 2 Hrs./week/course (Total Hrs.4)	0
		Total Credits		148

B. Choice Based Credit System (CBCS)

Choice Based Credit System (CBCS) is a versatile and flexible option for each student to achieve their target number of credits as specified by the UGC and adopted by our University. The following is the course module designed for the Bcom Hons BSE program:

Core Course (CC): Core courses of BCom (H) BSE program will provide a holistic approach to management education, giving students both an overview of the field, and a basis to build, and specialize upon. These core courses B.Com (H) (BSE) as per CBCS (2020-21)

are the strong foundation to establish management knowledge and provide broad multi-disciplined knowledge that can be further be studied in depth during the elective phase. The core courses will provide students with more than just practical knowledge, case-based lessons and collaborative learning models, train students to analyze, decide, and lead- rather than merely know-while creating a common student experience that can foster a deep understanding, develop decision-making ability and contribute to the business and community at large. A wide range of core courses provide groundwork in the basic commerce disciplines: Accounting, finance, taxation, statistics, etc. The integrated foundation is important for students because it will not only allow them to build upon existing skills, but they could also explore career options in a range of industries, and expand their understanding of various management fields. This program offered 12 core courses of 4 credits and 3 core courses of 3 credits each.

Ability Enhancement Compulsory Course (AECC): As per the guidelines of Choice Based Credit System (CBCS) for all Universities, including the private universities, the Ability Enhancement Compulsory Course (AECC) is a course designed to develop the ability of students in communication (especially English) and other related subjects where they might find it difficult to communicate at a higher level in their prospective job at a later stage due to lack of practice and exposure in the language, etc. Students are motivated to learn the theory, fundamentals and tools of communication which can help them develop and sustain in the corporate environment and culture. This program offered 6 AEC courses of 4 credits each.

Generic Elective Course (GEC): Generic Elective is an interdisciplinary additional course. The score of Generic Elective is counted in your overall CGPI under Choice Based Credit System (CBCS). This program offered 3 GE courses of 4 credits each.

Open Elective (OEC): Student has to choose open elective course from the list of open electives list provided by the University. This program offered 2 OE courses of 3 credits each.

Skill Enhancement Course (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. This program offered 4 SE courses of 3 credits each.

Discipline Specific Elective Course (DSEC): The discipline specific elective courses are chosen to make students specialist or having specialized knowledge of a specific domain like Mutual Funds, Commodity Market, Financial Services and Risk and Taxation etc. Each DSEC will carry 3 credits.

Viva Voce (VV): The viva- voce courses are chosen to make students have a clear and specific knowledge regarding their particular subjects and the type of projects they have undergone during their respective semesters.

- **Value Added Audit Course (VAC):** A value added course is a non-credit audit course which is basically meant to enhance general ability of students in areas like soft skills, quantitative aptitude and reasoning ability - required for the overall development of a student and at the same time crucial for industry/corporate demands and requirements. The student possessing these skills will definitely develop acumen to perform well during the recruitment process of any premier organization and will have the desired confidence to face the interview. Moreover, these skills are also essential in day-to-day life of the corporate world. The aim is to nurture every student for making effective communication, developing aptitude and a general reasoning ability for a better performance, as desired in corporate world. There shall be one course each in Semester IV & Semester V and will carry no credit, however, it will be compulsory for every student to pass these courses with minimum 45% marks to be eligible for certificates. Marks/ Credits will not be included in the calculation of CGPI.

C. Programme Specific Outcomes (POs/PSOs)

The learning and abilities or skills that a student would have developed by the end of three-year **Bcom (H) BSE** programme are:

Programme Outcomes	
PO:1	Critical Thinking Skills: Students are able to define, analyze, and devise solutions for structured and unstructured business problems and issues using cohesive and logical reasoning patterns for evaluating information, materials, and data.
PO:2	Communication Skills: Students are able to conceptualize a complex issue into a coherent written statement and oral presentation.
PO:3	Technology Skills: Students are competent in the uses of technology in modern organizational operations.
PO:4	Entrepreneurship and Innovation: Students will demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.
PO:5	Business Knowledge: Students demonstrate technical competence in domestic and global business through the study of major disciplines within the fields of business.
PO:6	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO:7	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development
PO:8	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

S.No.	Program Specific Outcomes
PSO:1	Understanding of concepts, theories, tools, techniques and principles of Stock market.
PSO:2	Analyzing the business problems and situation, applying the cross-functional business knowledge and technologies in solving real-world business problems.
PSO:3	Evaluating the techniques and tools to apply in different Stock Evaluation.
PSO:4	Applying the facts and rules for problem-solving skills to solve real world problems related to accounting and stock exchange.

D. Pedagogy & Unique practices adopted: “Pedagogy is the method and practice of teaching, especially for teaching an academic subject or theoretical concept”. In addition to conventional time-tested lecture method, the institute will **emphasize on experiential learning.**

1. **Bridge Courses:** At the start of the BBA program, college will organize Orientation Program for the enrolled students. Along with the Orientation Program i.e. before commencement of the First semester, students (on the basis of student’s previous studies and background) will undergo Bridge Courses in Accounting & Statistics. The Course on Accounting serves the purpose of securing a footing for students with a non-accounting background and introduces them to the basic building blocks of accounting. Students with an accounting background are enabled to strengthen their basics. The course on Statistics is designed to prepare students for high-level performance in different courses requiring Quantitative applications and analytical skills.
2. **(Experiential Learning:** Student will be imparted education with an objective of learning through experiences with the help of tools viz. Cases, Role Play – Simulation, Video Based Learning (VBL) & Learning through Movies (LTM), Field/Live Projects, Industrial Visits, Special Guest Lectures (SGL) & Extra & Student Development Programs SDP).
3. **Case Based Learning:** Case based learning enhances student skills at delineating the critical decision dilemmas faced by organizations, helps in applying concepts, principles and analytical skills to solve the delineated problems and develops effective templates for business problem solving. Case method of teaching is used as a critical learning tool for effective learning and we encourage it to the fullest. We make it compulsory to teach at least one case study in each unit of every course in B Com (H) BSE program.
4. **Role Play & Simulation:** Role-play and simulation are forms of experiential learning. Learners take on different roles, assuming a profile of a character or personality, and interact and participate in diverse and complex learning settings. Role-play and simulation function as learning tools for teams and groups or individuals as they "play" online or face-to-face. They alter the power ratios in teaching and learning relationships between students and educators, as students learn through their explorations and the viewpoints of the character or personality they are articulating in the environment. This student-centered space can enable learner-oriented assessment, where the design of the task is created for active student learning. Therefore, role-play & simulation exercises such as virtual share trading, marketing simulation etc. are being promoted for the practical-based experiential learning of our students.
5. **Video Based Learning (VBL) & Learning through Movies (LTM):** These days technology has taken a front seat and classrooms are well equipped with equipment and gadgets. Video-based learning has become an indispensable part of learning. Similarly, students can learn various concepts through movies. In fact, many teachers give examples from movies during their discourses. Making students learn few important theoretical concepts through VBL & LTM is a good idea and method. The learning becomes really interesting and easy as videos add life to concepts and make the learning engaging and effective. Therefore, our institute is promoting VBL & LTM, wherever possible.
6. **Field/Live Projects:** The students, who take up experiential projects in companies, where senior executives with a stake in teaching guide them, drive the learning. All students are encouraged to do some live project other their regular classes.
7. **Industrial Visits:** Industrial visit are essential to give students hand-on exposure and experience of how things and processes work in industries. Our institute organizes such visits to enhance students’ exposure to practical learning and work out for a report of such a visit relating to their specific topic, course or even domain.

8. **MOOCS:** Students may earn credit by qualifying any MOOC course of his specialization from NPTEL or SWAYAM portal.
9. **Special Guest Lectures (SGL) & Extra:** Some topics/concepts need extra attention and efforts as they either may be high in difficulty level or requires experts from specific industry/domain to make things/concepts clear for a better understanding from the perspective of the industry. Hence, to cater to the present needs of industry we organize such lectures, as part of lecture-series and invite prominent personalities from academia and industry from time to time to deliver their vital inputs and insights.
10. **Student Development Programs (SDP):** Harnessing and developing the right talent for the right industry an overall development of a student is required. Apart from the curriculum teaching various student development programs (training programs) relating to soft skills, interview skills, SAP, Advanced excel training etc. that may be required as per the need of the student and industry trends, are conducted across the whole program. Participation in such programs is solicited through volunteering and consensus.
11. **Industry Focused programmes:** Establishing collaborations with various industry partners to deliver the programme on sharing basis. The specific courses are to be delivered by industry experts to provide practice based insight to the students.
12. **Special Assistance Program for slow learners & fast learners:** write the note how would you identify slow learners, develop the mechanism to correcting knowledge gap. Terms of advance topics what learning challenging, it will be provided to the fast learners.
13. **Orientation Program:** Student orientation programme plays an important role in a student's transition to a university life. Orientation programmes are aimed at familiarizing the students to an unknown campus environment, its faculties and infrastructure. It enables them to make essential connection with studies and develop network among other peers.
The orientation program would be of approximately 2 weeks. The main purpose of the orientation program is to make the students aware of institute policy rules and assets so that students would feel comfortable when they join that college.

Various topics would be covered in the orientation program like:

- Introducing students to their college life.
 - Incorporating them in the university environment.
 - Giving the opportunity to the university members and faculties to get connected to the new batch.
 - Awareness of linkages among Society, Environment, Education & Development.
 - Philosophy of Education, Indian Education System and Pedagogy.
 - Background for enriching Subject Knowledge.
 - Personality Development and Management.
 - Information Technology and Computer Awareness.
14. **Mentoring Scheme:** Mentoring schemes aim to provide a forum in which students can talk about common issues such as their career development, share their experiences and discuss challenges they are facing, their problems related with college or outside college. They talk with their mentors and mentors provide them solutions.

15. Career & Personal Counseling: It is a process that will help the student to know and understand yourself and the world of work in order to make career, educational, and life decisions. Career development is more than just deciding on a major and what job you want to get when you graduate.

Corporate Resource Cell or Placement Cell provides support to shape the students to a brighter future. The CRC majorly helps students by:

➤ **Career Counseling:**

The main reason of consulting this department was your uncertainty about career prospects. With the view of catering to this need of the students, the Corporate Resource Centers have employed proficient counselors who are familiar with the contemporary industry trends. CRCs also provide guidance and mentoring for all choice based career options like Placements, Entrepreneurship, Higher Studies services. By knocking their door, you would be able to bring your thoughts to the table and in return, they would be able to guide you in the right direction.

➤ **Workshops:**

Before expanding your skills and way before propelling you in the industry, the department will brief you about the requirements through regular workshops. Through these workshops, the students are given insights on the topics such as designing an impressive CV with the assistance of latest tools and techniques, the use of different applications, etc.

➤ **All-inclusive Training:**

Placement centers have a full hold on the training activities. In furtherance of sharpening the skills apropos to recent demands, these centers conduct interwoven training sessions like Training on Aptitude, Logical Reasoning and Quantitative skills. Employability Assessment Test is conducted periodically to check the progress of training and assess the skill level of the student for various sectors of jobs. Also training is provided on latest technologies which are relevant to the industry needs of today. From communication skills to clothing etiquette, these centers incorporate each and every aspect of your personality. This training is the tipping point which instills full confidence and desired skills in you.

➤ **Mock Interviews:**

Interviews, for some, are herculean tasks while for others they are child's play. Undoubtedly, it is all intrinsic to our nature but these things can be transfigured with some tactics. Now, those techniques which construct a smooth road to success are with career services center workers-they know what needs to be done. So, with the help of mock interviews, your nervousness is reduced and one gets an opportunity to improve on the weak areas. This indeed proves to be a great help for the final face-off!

➤ **Internships and Industrial Visits:**

For unveiling the real-life working and functions of any company, short industrial trips become an integral part of the curriculum. These are arranged and organized by the same department. Internships are another alternative to providing complete know-how of the company. Here, the students undergo training at the actual physical locations. These are of utter importance as they give the students the much required experiential learning. These internship programs let the students ponder their choices. Through these visits, the students are exposed to situations and more adapt to taking on the challenges as they venture into the professional workspace.

➤ **On / Off Campus placement:**

Placement centers are the driving forces behind on-campus recruitments. Those who work under the head of this department make a strategic alliance with a gamut of companies. During and towards the end of the session, companies visit the campus. As inexperienced candidate may face trouble finding a befitting job, so these centers actually help them in bypassing that trouble and become more confident and prepared.

All in all, consulting your placement center is always a great option for it resolves numerous career-related issues. Taking its working and functioning into account, placement center emerges as a helpful department. From counseling the students to boosting morale, it provides every possible help needed. While adding more to your portfolio, it gives back-end support for a better career avenue to the student and in regard to this, one should never ignore it.

16. Competitive Exam Preparation: Competitive exams require a certain mindset and understanding which is quite different from a regular school or college academic test. Aptitude, Logical Reasoning, Computer Questions will

help the students to prepare for Online Exam. Apart from revision, another important thing is to practice. This practice can include previous year's paper and the test papers of the exams that are available online.

- 17. *Extracurricular Activities:*** An extracurricular activity is an activity that is not required by the course of study at your university. They are not obligatory but are invaluable in developing your talents and practical skills. Some of these activities, such as fundraising and volunteering, not only benefit you but also help others. Organizing & participation in extracurricular activities will be mandatory to help students develop confidence & face audience with care.
- 18. *Participation in Seminars/ Workshop and Writing and Presenting Papers:*** As per the requirement of course, students have to participate in various seminars/ workshops. Students have to develop writing research articles and also develop the presentation skills under the guidance of faculty members.
- 19. *Formation of Students Clubs, Membership and Organizing & Participating Events:*** Various clubs are to be formed like Marketing Club, Finance Club, H.R. Club, Naukri Club etc. as per requirement of programme. These clubs shall organize various events on time to time basis to create a experiential leaning environment for the students. The membership of clubs is voluntary.
- 20. *Capability Enhancement & Development Schemes:*** Time to time program coordinator shall organize capability enhancement program for students which are essential to complete the degree which are not covered in the syllabus.
- 21. *Library Visits and Utilization of E – Learning Resources:*** Course faculty ensures the regular visit of the student to the library and helps them to utilize the available resources in the library.

Study & Evaluation Scheme

Programme: B.Com (H) (Bachelor in Financial Markets)

Semester I

S.N	Category	Course Code	Course	Course Owner	Periods			Credit	Evaluation Scheme		
					L	T	P		Internal	External	Total
1	CC-1	BCHCC101	Business Organization	TMU	4	0	0	4	40	60	100
2	CC-2	BCHCC102	Corporate Accounting	TMU	4	0	0	4	40	60	100
3	CC-3	BCHCC103	Principles of Economics	TMU	4	0	0	4	40	60	100
4	GEC-1	-----	Any 1 from the GEC Group	TMU	4	0	0	4	40	60	100
5	AECC-1	TMUGE101	English Communication-I	TMU	3	0	2	4	40	60	100
6	AECC-2	BCHAE102	Environmental Studies	TMU	4	0	0	4	40	60	100
7	SEC-1	-----	Any 1 from the SEC Group	BSE	3	0	0	3	40	60	100
Total					26	0	2	27	280	420	700

Semester II

S.N	Category	Course Code	Course	Course Owner	Periods			Credit	Evaluation Scheme		
					L	T	P		Internal	External	Total
1	CC-4	BCHCC204	Cost Accounting	BSE	4	0	0	4	40	60	100
2	CC-5	BCHCC205	Mergers and Acquisition	BSE	4	0	0	4	40	60	100
3	GEC-2	-----	Any 1 from the GEC Group	BSE	4	0	0	4	40	60	100
4	AECC-3	TMUGE201	English Communication-II	TMU	3	0	2	4	40	60	100
5	AECC-4	BCHAE201	Ethical and Professional Standards	BSE	4	0	0	4	40	60	100
6	SEC-2	-----	Any 1 from the SEC Group	BSE	3	0	0	3	40	60	100
7	DSE-1	-----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
Total					25	0	2	26	280	420	700

B.Com (H) (BSE) as per CBCS (2020-21)

Semester III

S.N	Category	Course	Course	Course Owner	Periods			Credit	Evaluation Scheme		
		Code			L	T	P		Internal	External	Total
1	CC-6	BCHCC301	Business Statistics	TMU	4	0	0	4	40	60	100
2	CC-7	BCHCC305	Business Research Methods	BSE	4	0	0	4	40	60	100
3	CC-8	BCHCC306	Derivatives I	BSE	4	0	0	4	40	60	100
4	CC-9	BCHCC307	Corporate Finance	BSE	4	0	0	4	40	60	100
5	GEC-3	-----	Any 1 from the GEC Group	TMU	4	0	0	4	40	60	100
6	AECC-5	TMUGE301	English Communication-III	TMU	3	0	2	4	40	60	100
7	SEC-3	-----	Any 1 from the SEC Group	BSE	3	0	0	3	40	60	100
Total					26	0	2	27	280	420	700

Semester IV

S.N	Category	Course	Course	Course Owner	Periods			Credit	Evaluation Scheme		
		Code			L	T	P		Internal	External	Total
1	CC-10	BCHCC404	Derivatives II	BSE	3	0	0	3	40	60	100
2	CC-11	BCHCC406	Behavioral Finance	BSE	3	0	0	3	40	60	100
3	CC-12	BCHCC407	Technical Analysis	BSE	3	0	0	3	40	60	100
4	OE-1	----	Open Elective -1	TMU	3	0	0	3	40	60	100
5	SEC-4	-----	Any 1 from the SEC Group	BSE	3	0	0	3	40	60	100
6	SEC-5	-----	Any 1 from the SEC Group	BSE	3	0	0	3	40	60	100
7	AECC-6	TMUGE401	English Communication-IV	TMU	3	0	2	4	40	60	100
			Total		21	0	2	22	280	420	700
Value added audit course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.											
VAC-1		TMUGS-401	Managing Self		2	0	0	0	50	50	100

Semester V

S.N	Category	Course	Course	Course Owner	Periods			Credit	Evaluation Scheme		
		Code			L	T	P		Internal	External	Total
1	CC-13	BCHCC501	Management Accounting	TMU	4	0	0	4	40	60	100
2	CC-14	BCHCC502	Financial Planning	BSE	4	0	0	4	40	60	100
3	OE-2	-	Open Elective -2	TMU	3	0	0	3	40	60	100
4	DSEC-3	-----	Select 1 course from the corresponding DSE Group	TMU	3	0	0	3	40	60	100
5	DSEC-4	-----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
6	DSEC-5	---	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
7	DSEC-6	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
8	DSEC-7	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
Total					26	0	0	26	320	480	800

Value added audit course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.

VAC-2	TMUGS501	Managing Work and Others	2	0	0	0	50	50	100
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Semester VI

S.N	Category	Course	Course	Course Owner	Periods			Credit	Evaluation Scheme		
		Code			L	T	P		Internal	External	Total
1	CC-15	BCHCC602	Strategic Management	TMU	4	0	0	4	40	60	100
2	DSEC-8	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
3	DSEC-9	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
4	DSEC-10	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
5	DSEC-11	----	Select 1 course from the corresponding DSE Group	BSE	3	0	0	3	40	60	100
6	VIVA-1	BCHVV651	Financial statement Analysis Evaluation	TMU	4	0	0	4	50	50	100
Total					20	0	0	20	250	350	600

Generic Elective Courses (GEC-Group)

S. No	Code	Course	Course Owner	L	T	P	C
Semester I (Any one)							
1	BCHGE101	Mercantile Law	TMU	4	0	0	4
2	BCHGE102	Indian Economy	TMU	4	0	0	4
Semester II (Any one)							
3	BCHGE201	Company Law	TMU	4	0	0	4
4	BCHGE203	Securities Law	BSE	4	0	0	4
Semester III (Any one)							
5	BCHGE301	Entrepreneurship Development	TMU	4	0	0	4
6	BCHGE302	Business Environment	TMU	4	0	0	4

B.Com (H) (BSE) as per CBCS (2020-21)

Open Electives							
Semester IV (Any one from the open elective list)							
7	-	Open Elective -1	TMU	3	0	0	3
Semester V (Any one from the open elective list)							
8	-	Open Elective -2	TMU	3	0	0	3

Skill Enhancement Course (SEC- Group)

S.No	Code	Course	Course Owner	L	T	P	C
Semester I (Any one)							
1	BCHSE101	Computer Fundamentals	TMU	2	0	2	3
2	BCHSE103	Introduction to Financial Markets	BSE	3	0	0	3
Semester II (Any one)							
3	BCHSE201	Business Mathematics	BSE	3	0	0	3
4	BCHSE203	Personal selling and Salesmanship	TMU	3	0	0	3
Semester III(Any one)							
5	BCHSE301	Advance Excel(P) I	BSE	2	0	2	3
6	BCHSE302	E- Commerce/ E-Business	TMU	2	0	2	3
Semester IV(Any two)							
7	BCHSE401	Computerized Accounting	TMU	2	0	2	3
8	BCHSE402	Operation Research	TMU	3	0	0	3
9	BCHSE404	Information Technology in Business Management	BSE	2	0	2	3
10	BCHSE405	Advance Excel(P) II	BSE	2	0	2	3

Discipline Specific Electives (DSE Group)

	II Semester (Choose any one course)						
S.No	Code	Course	Course Owner	L	T	P	C
1	BCHDSE201	Fixed Income Securities	BSE	3	0	0	3
2	BCHDSE202	Banking and Insurance	BSE	3	0	0	3

	V Semester (Choose any five courses)						
S.No	Code	Course	Course Owner	L	T	P	C
1	BCHDSE502	Security Analysis and Portfolio Management	TMU	3	0	0	3
2	BCHDSE504	Goods & Service Tax (GST)	TMU	3	0	0	3
3	BCHDSE507	Mutual Funds	BSE	3	0	0	3
4	BCHDSE508	Financial Modelling	BSE	3	0	0	3
5	BCHDSE509	Commodity Markets	BSE	3	0	0	3
6	BCHDSE510	Foreign Exchange Management	BSE	3	0	0	3

VI Semester (Choose any four courses)							
S.No	Code	Course	Course Owner	L	T	P	C
1	BCHDSE604	Corporate Tax Planning	TMU	3	0	0	3
2	BCHDSE608	Taxation	BSE	3	0	0	3
3	BCHDSE609	Innovative Financial Services	BSE	3	0	0	3
4	BCHDSE610	Financial Technology	BSE	3	0	0	3
5	BCHDSE611	Financial Risk Management	BSE	3	0	0	3

Note :			
L- Lecture	T- Tutorial	P- Practical	C- Credits
1 L = 1 Hour	1T = 1 Hour	1P = 2 Hour	1C = 1 Hour L or T 1C = 2 Hour P

Core Courses

Course Code: BCHCC101	Core Course -1 B.Com (H)(BSE)-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 principle 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.	
Course Content:		
Unit-1:	Introduction: 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 -Planning operations.	8 Hours
Text Books:	1. Stoner, Freeman and Gilbert Jr, Management, Prentice Hall of India.	
Reference Books:	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. Koontz, Principles of Management, McGraw Hill. 4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India. * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC102	Core Course - 2 B.Com (H) (BSE) – Semester - I Corporate Accounting	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 corporate accounting, various sources of funds in business and their issue procedure.	
CO-2	Understanding the advantage and disadvantages of equity shares, preference share and debentures	
CO-3	Analyzing the flow of cash from various activities like, operating, investing and financing.	
CO-4	Dealing with the accounting procedure of merger and acquisition of firms.	
CO-5	Preparing the consolidated balance sheet of holding companies with minority interest (Subsidiary company).	
Course Content:		
Unit-1:	Accounting for Shares: 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 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.	8 Hours
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	1. Forfeiture and reissue of shares. 2. Redemption of preference shares.	

ask in external examination	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>	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. 6. Shukla M.C., Grewal T.S. & Gupta S.C.: Corporate Accounting:New Delhi: S. Chand and Co. * Latest editions of all the suggested books are recommended	

Course Code: BCHCC103	Core Course -3 B.Com(H) (BSE) 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:	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 Law of Demand, Change in Demand Curve (Movement along demand curve and Shift in demand curve). 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. Demand Forecasting: Meaning, definition, objective (short and long) and Methods of demand forecasting.	8 Hours
Unit-4:	Theory of Production:	8 Hours

	<p>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>	
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>	<ol style="list-style-type: none"> 1. Jhingan M. L., Micro Economics, New Delhi, Vrinda Publications. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Andrew Mas-Colell, Michael D. Whinston and Jerry R. Green:- Micro Economic Theory, New York: Oxford University Press. 2. Henderson J.M. and Richard E. Quandt., Micro economic Theory, New York: McGraw Hill Company. 3. Jhingan M.L.:- Micro Economic Theory, New Delhi :Vikas Publication. 4. Gupta G.S. :- Managerial Economics, McGraw Hill Publishing Company, Ltd. , New Delhi. 5. Stonier and Hague, Textbook of Economic Theory, New Delhi: Longman Green and Co., London. 6. Dr. Girijashankar, Business Economics (Micro) , Pune: Atharva Prakashan. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHCC204	Core Course -4 B.Com(H) BSE) - Semester-III Cost 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 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:	Introduction 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 & 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.	8 Hours
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. 5. Prashanta Athma, Cost and Management Accounting, New Delhi: Himalaya. 6. Dutt, Cost accounting, New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended.</p>	

<u>Course Code:</u> <u>BCHCC205</u>	Core Course -5 B.Com(H) BSE)Semester-II Mergers and Acquisition	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 Mergers, Joint ventures and Strategic Alliances to fulfill the Economic Motives of a company.	
<u>CO-2</u>	Understanding policies, practices and Acts and its application in Merger, Amalgamation and Acquisition in a company.	
<u>CO-3</u>	Applying the Methods for Valuation on the Basis of Cash flow, Earning and Growth Rate etc.	
<u>CO-4</u>	Analyzing the Exchange Ratio and Impact of Variation in Growth of the firm.	
<u>CO-5</u>	Applying the Defence Mechanism in case of Hostile Takeover.	
<u>CO-6</u>	Developing plans and procedures for Post Merger and Cultural Issues.	
<u>Course Content:</u>		
<u>Unit-1:</u>	Introduction in Mergers, Types of Mergers, Merger Strategy - Growth, Synergy, Operating Synergy, Financial Synergy, Diversification, Other Economic Motives, Hubris Hypothesis of Takeovers, Other Motives, Tax Motives Financial Evaluation, Joint Venture and Strategic Alliances.	8 Hours
<u>Unit-2:</u>	Legal Aspects of Mergers/ Amalgamation and Acquisition / Labour, Provisions of Companies Act, Regulation by SEBI, Takeover Code: Scheme of Amalgamation, Approval from Court. Valuation of a business.	8 Hours
<u>Unit-3:</u>	Methods of Valuation – Cash flow Basis, Earning Potential Basis, Growth Rate, Market Price etc. Computation of Impact on EPS & Market Price.	8 Hours
<u>Unit-4:</u>	Determination of Exchange Ratio, Impact of Variation in Growth of the Firms, MBO, LBO, Boot Strapping; Criteria for Negotiating Friendly Takeover, Financing of Merger.	8 Hours
<u>Unit-5:</u>	Defence against Hostile Takeover, Poisson Pill, Bear Hug, Greenmail, Pacman. Post Merger HR & Cultural Issues.	8 Hours
<u>Text Books:</u>	1. Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases, and Solutions, 8th edition, by Donald M. DePamphilis, Academic Press, San Diego, Ca., 2015 (ISBN: 9780128013908).	
<u>Reference Books:</u>	1. Dale Oesterle, The Law of Mergers and Acquisitions (2015). * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC301	Core Course -6 B.Com (H) (BSE)- Semester-III Business Statistics	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 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:	Introduction: 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. <i>Numerical: Quartile Deviation, Standard Deviation and Skewness</i>	8 Hours
Unit-4:	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. <i>Numerical: Karl Pearson Coefficient and Spearman's rank method</i>	8 Hours
Unit-5:	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. <i>Numerical: Regression Equations</i>	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. Eaeshot L, Essential Quantitative Methods for Business Management and Finance, New Delhi: Palgrave. 3. Beri, Statistics for Management, New Delhi : McGraw-Hill. 4. Chandran J.S., Statistics for Business and Economics, New Delhi: Vikas Publication. 5. Render & Stair Jr., Quantitative Analysis for Management, New Delhi : Prentice-Hall. 6. Sharma J.K., Business Statistics, New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended</p>	

Course Code: BCHCC305	Core Course -7 B.Com (H) (BSE) - Semester-III Business Research Methods	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding terms, concept, research process (Methodology) & Methods related to Management Research.	
CO-2	Understanding Research Design and Data collection Methods and its Applying application in Solving the Research Problem.	
CO-3	Applying the Data collection instrument to collect Primary and Secondary Data.	
CO-4	Understanding and Applying the Tools for Data Analysis like SPSS.	
CO-5	Deciding research objective, hypothesis, sample Size & type of data collection and analysis Techniques.	
CO-6	Developing a research plan with the help of SPSS Packages	
Course Content:		
Unit-1:	Relevance & Scope of Research in Management and steps involved in the Research Process, Identification of Research Problem and Defining MR problems.	8 Hours
Unit-2:	Research Design, Data – Collection Methodology Primary Data – Collection Methods Measurement Techniques Characteristics of Measurement Techniques – Reliability, Validity etc. Secondary Data Collection Methods Library Research References Bibliography, Abstracts, etc.	8 Hours
Unit-3:	Primary and Secondary data sources Data collection instruments including in-depth interviews, projective techniques and focus groups, Data management plan – Sampling & measurement.	8 Hours
Unit-4:	Data analysis – Tabulation, SPSS applications data base, testing for association, Analysis Techniques Qualitative & Quantitative Analysis Techniques, Techniques of Testing Hypothesis – Chi-square, T-test Correlation & Regression Analysis. Analysis of Variance, etc. Making Choice of an Appropriate Analysis Technique.	8 Hours
Unit-5:	Research Report Writing and computer Aided Research Methodology – use of SPSS packages, Case Studies and Presentations.	8 Hours
Text Books:	1.William G. Zikmund, Barry J. Babin, John C. Carr, Atanu Adhikari and Mitch Griffin, Business Research Methods, 8th edition, Cengage Learning India Pvt.Ltd., New Delhi, 2016.	
Reference Books:	1.Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill. 2.Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition. 3Uma Sekaran, Research methods for Business, Wiley India, New Delhi. * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC306	Core Course -8 B.Com (H) (BSE) - Semester-III Derivatives I	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept and Derivatives and Business Risk	
CO-2	Understanding the basics of Options and related Terminology.	
CO-3	Understanding Future and Forward Contracts.	
CO-4	Analysing and Applying the binomial Model for Valuing Options	
CO-5	Analysing the basic principles of Hedging.	
CO-6	Developing plans and procedures for Risk and Minimum variance-Hedging.	
Course Content:		
Unit-1:	Derivatives: Introduction to Derivatives, Derivative Products, Classification, Participant, Evolution; Managing Risk, Types of Business Risk.	8 Hours
Unit-2:	Option: Basic of options, terminology, call, put, quotation, trading & settlements, margins, adjustments of corporate actions.	8 Hours
Unit-3:	Futures & Forwards: Introduction to Forward Contract, Settlement of Forward Contract; Introduction of Future Contracts, Specification of Future Contracts, Pricing of Futures. Differentiate between futures & options.	8 Hours
Unit-4:	Valuing Options: The binomial model, The Black-Scholes model, Monte-Carlo simulation, Volatility estimation and implied volatility.	8 Hours
Unit-5:	Hedging and Greeks: The “Greeks”- Delta, Gamma, Vega, Theta & Rho. The basic principle: Delta-Hedging, Asset mismatch, maturity mismatch, basis risk, and minimum-variance hedging, Delta-Gamma hedging using options.	8 Hours
Text Books:	1. Derivatives Markets, Robert L McDonald, Pearson Education India. 2. Equity Derivatives (VIII), Taxmann; 2017 edition (2017).	
Reference Books:	Reference Books: *Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> <u>BCHCC307</u>	Core Course -9 B.Com (H) (BSE) - Semester-III Corporate Finance	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 Finance , time value of Money Profit and wealth Maximisation	
<u>CO-2</u>	Understanding & Applying the principles of Capital Budgeting.	
<u>CO-3</u>	Analyzing the various Aspects of Capital Structure.	
<u>CO-4</u>	Understanding and Applying the concept of Leverages	
<u>CO-5</u>	Applying various approaches for valuation of capital Structure.	
<u>CO-6</u>	Developing plans and procedures for allotment of Shares and Dividend.	
<u>Course Content:</u>		
<u>Unit-1:</u>	Introduction to Corporate Finance: Meaning, Importance and Scope of Corporate Finance; Concepts of Corporate Finance: Relationship between Risk and Return & Time Value of Money; Objectives of Corporate Finance: Profit Maximisation & Wealth Maximisation.	8 Hours
<u>Unit-2:</u>	Capital Budgeting – Principles and Techniques Nature of Capital Budgeting; Data Requirement; identifying Relevant Cash Flows; Evaluation Techniques; and Capital Budgeting Practices in India; Capital Budgeting – Additional Aspects Net Return Value; Internal Rate of Return; Profitability Index Methods – A Comparison.	8 Hours
<u>Unit-3:</u>	Capital Structure : Profitability Aspect; Liquidity Aspect; Control; Leverage Ratios for other Firms in the Industry; Cost of Capital: Concept and Measurement of Cost of Capital Importance and concept; Measurement of Specific Costs; Computation of Overall Cost of Capital; and Cost of Capital Practices in India;	8 Hours
<u>Unit-4:</u>	Leverages: Operating, Financial and Combined Leverage Operating Leverage; Financial Leverage; and Combined Leverage. Capital Structure Cost of Capital and Valuation Capital Structure Theories; Net Income Approach; Net Operating Income (NOI) Approach; Modigliani-Miller (MM) Approach; and Traditional Approach.	8 Hours
<u>Unit-5:</u>	Dividend Theory: Dividend and Valuation Irrelevance of Dividends; and Relevance of Dividends. Determinants of Dividends Policy Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision.	8 Hours

<u>Text Books:</u>	1. Corporate Finance, by Stephen A. Ross, Randolph W. Westerfield and Jeffrey Jaffe (RWJ), 10th edition, McGraw-Hill 2016. 2. Ross, Westerfield, and Jordan, Fundamentals of Corporate Finance, Eleventh edition.	
<u>Reference Books:</u>	1. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill. 1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3rd edition. 2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> <u>BCHCC404</u>	<p style="text-align: center;">Core Course -10 B.Com (H) (BSE) - Semester-IV Derivatives II</p>	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
<u>CO-1</u>	Understanding the terms Derivatives and its types.	
<u>CO-2</u>	Understanding Price trends and factors that influence prices.	
<u>CO-3</u>	Applying the instruments available for Trading.	
<u>CO-4</u>	Analyzing the commodities to be traded on the NCDEX platform	
<u>CO-5</u>	Analyzing the Risk Associated with clearance and Settlement.	
<u>CO-6</u>	Developing rules and regulation for Governing Commodity Derivatives Exchanges and handling Grievances.	
<u>Course Content:</u>		
<u>Unit-1:</u>	Introduction to Derivatives : Derivatives defined, Types of derivatives: Financial derivatives & Commodity derivatives, Products, participants and functions, Exchange–traded versus OTC derivatives: Commodity Derivatives: How they differ from financial derivatives: Warehousing & Quality of Underlying assets, Global commodities exchanges, Commodities exchanges in India (regional & national), Commodities permitted for trading, Kabra Committee Report (Roadmap), Commodity specific issues, Cropping and growth patterns, Global and domestic demand- supply dynamics, Price trends and factors that influence prices.	6 Hours
<u>Unit-2:</u>	Instruments available for trading; Types of instruments (future, options), Basics, Payoffs; Pricing commodity derivatives; using commodity derivative markets: Hedging, Speculation, Arbitrage; the NCDEX platform: About NCDEX, Exchange membership, Rules, regulations, byes.	6 Hours
<u>Unit-3:</u>	Commodities to be traded on the NCDEX platform: Types of commodities: Bullion (silver & gold), Agricultural commodities; Trading on the NCDEX platform: Contract specifications, Trading system, Entities in the trading system, Trader workstation, Order types and conditions, Exposure limits.	6 Hours
<u>Unit-4:</u>	Clearing, Settlement and Risk Management: Calendar and settlement schedule, Position determination, Settlement mechanism - Daily Mark to Market Settlement, Settlement price - Daily settlement price, Final settlement price; Margining- Initial margin, Daily Mark to Market margin, Open interest limits, Second Line of Defence, NSCCL SPAN; Final settlement- Cash settlement, Physical settlement(Warehousing); Exception Handling - Funds Shortages, Delivery Shortages.	6 Hours

<u>Unit-5:</u>	Regulatory Framework: Rules governing Commodity Derivatives Exchanges, Rules governing Intermediaries, Investor Grievances, and Arbitration Rules.	6 Hours
<u>Text Books:</u>	1. Mastering Derivatives Markets: A Step-by-Step Guide to the Products, Applications and Risks (The Mastering Series), Francesca Taylor, Financial Times/ Prentice Hall; 4 th edition.	
<u>Reference Books:</u>	1. Indian Financial Systems; M.Y. Khan, Tata McGraw Hill, New Delhi. 2. SEBI Manual, Taxmann. 3. Financial Institutions and Markets ; Shashi K Gupta, Kalyani Publishers, New Delhi - 110002. 4. Commodity Markets and Derivatives, Bharat Kulkarni, Excel Books, A-45, Naraina, Phase I, New Delhi-1100028 5. Commodity Derivatives and Risk Management by Prabina Rajib; http://phindia.com/bookdetails/commodity_derivatives_and_risk_management_by-rajib_prabina_-isbn-978-81-203-4899-8 6. Commodity Derivatives: Markets and Applications by Neil C. Schofield * Latest editions of all the suggested books are recommended	

Course Code: BCHCC406	Core Course -11 B.Com (H) (BSE) - Semester-IV Behavioural Finance	L-3 T-0 P-0 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of Behavioural Finance, Psychology of Financial Market etc	
CO-2	Understanding and Applying Building Blocks of Behavioural Finance.	
CO-3	Understanding and Applying individual or Group Rationality	
CO-4	Analysing External factors and Investors Behaviour and emotions towards financial market.	
CO-5	Applying Statistical methodology for capturing the effects of external influence onto stock market returns.	
CO-6	Developing procedures for Personality traits and risk attitudes in different domains.	
Course Content:		
Unit-1:	Behavioral Finance: Nature, Scope, Objectives and Significance & application. History of Behavioral Finance, Psychology: Concept, Nature, Importance, The psychology of financial markets, The psychology of Investor behavior, Behavioral Finance Market Strategies, Prospect theory, Loss aversion theory under Prospect Theory & mental accounting — investors Disposition effect.	6 Hours
Unit-2:	Building block of Behavioral Finance, Cognitive Psychology and limits to arbitrage. Demand by arbitrageurs: Definition of arbitrageur; Long - short trades; Risk vs. Horizon; Transaction costs and short - selling costs; fundamental risk; Noise - trader risk; Professional arbitrage; Destabilizing informed trading (positive feedback, predation) Expected utility as a basis for decision - making. The evolution of theories based on expected utility concept.	6 Hours
Unit-3:	Ellsberg's paradoxes, Rationality from an economics and evolutionary perspective. Different ways to define rationality: dependence on time horizon, individual or group rationality. Herbert Simon and bounded rationality. Demand by average investors: Definition of average investor; Belief biases; Limited attention and categorization; Non - traditional preferences – prospect theory and loss aversion; Bubbles and systematic investor sentiment.	6 Hours
Unit-4:	External factors and investor behavior: Fear & Greed in Financial Market, emotions and financial markets: geomagnetic storm , Statistical methodology for capturing the effects of external influence onto stock market returns.	6 Hours
Unit-5:	Behavioral corporate finance: Empirical data on dividend presence or absence, ex-dividend day behavior. Timing of good and bad corporate news announcement. Systematic approach of using behavioural factors in corporate decision - making. Neurophysiology of risk - taking. Personality traits and risk attitudes in different domains.	6 Hours
Text Books:	1. Daniel Kahneman, Thinking fast and slow, Farrar, Straus and Giroux- 2016.	

<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Scott Plous, The psychology of judgment and decision making McGraw hill. 2. Daniel Kahneman and Amos Tverskey (Eds) Choices, values and frames; Russell sage foundation Cambridge, VIC New York. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHCC407	Core Course -12 B.Com (H) (BSE) - Semester-IV Technical Analysis	L-3 T-0 P-0 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of Technical and Fundamental Analysis.	
CO-2	Understanding the term One Candle Pattern, Two Candle Pattern, Three Candle Pattern.	
CO-3	Understanding and Applying Support & Resistance Line, Head & Shoulder, Double Top & Double Bottom, and Gap Theory for Technical Analysis.	
CO-4	Analyzing the various major Indicators in Technical Analysis.	
CO-5	Applying the Relative Strength Index for Momentum, Overbought Oversold.	
CO-6	Developing a tool kit Application for Bull & Bear market.	
Course Content:		
Unit-1:	Introduction to Technical Analysis: Meaning, Basic Assumptions, Importance, and Strength & Weakness, Fundamental Analysis vs Technical analysis.	6 Hours
Unit-2:	The Charts: Candlestick analysis: One Candle Pattern – Hammer, Hanging Man, Shooting Star and Inverted Hammer. Two Candle Pattern: Bullish engulfing, Bearish engulfing, Piercing, Bearish harami, and Bullish harami. Three Candle Pattern: Evening Star, Morning Star.	6 Hours
Unit-3:	Chart Patterns: Support & Resistance Line, Head & Shoulder, Double Top & Double Bottom, and Gap Theory.	6 Hours
Unit-4:	Major Indicators: Technical Indicators Offers- uses of indicator, tips of using indicators, types of indicators, simple moving averages, exponential moving average and Trend Following Indicator – uses and signals of multiple moving averages	6 Hours
Unit-5:	Oscillators: Relative Strength Index – Momentum, Applications, Overbought and Oversold, Divergence, Real life problems in use of RSI. Moving average convergence/ divergence (MACD)- Calculation, Benefits and Bull & Bear Market tool kit applications.	6 Hours
Text Books:	1.Technical Analysis of Stock Trends, Tenth Edition – Robert D. Edwards. 2.Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Application	
Reference Books:	* Latest editions of all the suggested books are recommended.	

Course Code: BCHCC501	Core Course - 13 B.Com (H) (BSE) - 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 as a separate branch of accounting, various tools and technique.	
CO-2	Analyzing the various 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 compare 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:	Introduction to 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 per AS-3.(Format only, No numerical)	8 Hours
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. M.N. Arora, A Text book of Cost & Management Accounting, New Delhi : Vikas Publishing House.	
<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. Agarwal B.K., Agarwal Rajeev, Cost and Management Accounting, New Delhi : Nirupam Sahitya Sadan. 5. Pandey, I.M., Management Accounting, New Delhi : Vikas Publication. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHCC502	Core Course - 14 B.Com (H) (BSE) - Semester-V Financial Planning	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 Financial Planning	
CO-2	Understanding Risk management and insurance decision in personal financial planning.	
CO-3	Applying the various policies and Strategies for General insurance, Life Insurance, Motor Insurance, and Medical Insurance.	
CO-4	Analyzing the various Retirement Schemes.	
CO-5	Applying the techniques of Statutory provisions pertaining to Capital Gains and indexation, House Property, Deduction and Allowances.	
CO-6	Developing plans and procedures for Income tax computation.	
Course Content:		
Unit-1:	Introduction to Financial Planning: The process financial planning, Client interactions, Time value of money applications, Personal financial statements, Cash flow and debt management, planning to finance education.	8 Hours
Unit-2:	Risk Analysis & Insurance Planning: Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, and Medical Insurance.	8 Hours
Unit-3:	Retirement Planning & Employees Benefits: Retirement need analysis techniques, Development of retirement plan, various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counseling.	8 Hours
Unit-4:	Investment Planning: Risk Return Analysis, Mutual Fund, derivatives, Asset Allocation, Investment strategies and Portfolio construction and management.	8 Hours
Unit-5:	Tax Planning: Income tax computation for Individuals, Companies, Trusts and other bodies. Statutory provisions pertaining to Capital Gains and indexation, House Property, Deduction and Allowances, Non Resident Indian tax laws, and Tax Management Techniques.	8 Hours
Text Books:	1. Fundamentals of Financial Planning, 4th edition. By Dalton et al.	
Reference Books:	1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi. * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC602	Core Course -15 B.Com (H) (BSE) - Semester-VI 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	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, Limitations of Strategic Management.	8 Hours
Text Books:	1. G. V. Satya Sekhar, The Art of Competition by Business Policy and Strategic Management , New Delhi: K. International Pvt Ltd.	
Reference	1. Srinivasan, Strategic Management ,New Delhi: PHI.	

<u>Books:</u>	<ol style="list-style-type: none"> 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. 4. P K Mishra & Sukul Lomash, Business Policy and Strategic Management , New Delhi: Vikas Publishing <p>* Latest edition of all books is recommended.</p>	
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Ability-Enhancement Compulsory Course

Course Code: TMUGE101	Ability-Enhancement Compulsory Course - 1 B.Com (H) (BSE) – Semester - I English Communication – I	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Identifying their strengths and weakness, reasons of fear and failure that would enable them to improve their communications skills.	
CO-2	Understanding the importance of English Language in business world.	
CO-3	Developing self confidence.	
CO-4	Developing the ability to speak in English and become articulate.	
CO-5	Applying the basics of English grammar to enhance their language skills.	
CO-6	Developing both verbal and non verbal communication for enhanced Body Language and communication.	
Course Content:		
Unit-1:	Introductory Sessions Self-Introduction Building Self Confidence: Identifying strengths and weakness, reasons of Fear of Failure, strategies to overcome Fear of Failure Importance of English Language in present scenario (Practice: Self-introduction session)	06 Hours
Unit-2:	Basics of Grammar Parts of Speech Tense Subject and Predicate Vocabulary: Synonym and Antonym (Practice: Conversation Practice)	12 Hours
Unit-3:	Basics of Communication Communication : Process, Types, 7Cs of Communication, Importance & Barrier Language as a tool of communication Non-verbal communication: Body Language Etiquette & Manners Basic Problem Sounds (Practice : Pronunciation drill and building positive body language)	10Hours
Unit-4:	Application writing Format & Style of Application Writing Practice of Application writing on common issues.	8 Hours
Unit-5:	Value based text reading: Short Story (Non- detailed study)	4 Hours

	Gift of Magi – O. Henry			
Text Books:	1. Singh R.P.: An Anthology of Short stories: New Delhi: O.U.P.			
Reference Books:	1. Kumar, Sanjay. & Pushp Lata. “ <i>Communication Skills</i> ” New Delhi: Oxford University Press. 2. Carnegie Dale. “ <i>How to win Friends and Influence People</i> ” New York: Simon & Schuster. 3. Harris, Thomas. A. “ <i>I am ok, You are ok</i> ” New York: Harper and Row. 4. Goleman, Daniel. “ <i>Emotional Intelligence</i> ” Bantam Book.			
<u>Methodology:</u>				
1	Language Lab software.			
2	The content will be conveyed through Real life situations, Pair Conversation, Group Talk and Class Discussion.			
3	Conversational Practice will be effectively carried out by Face to Face & Via Media (Telephone, Audio-Video Clips)			
4	Modern Teaching tools (PPT Presentation, Tongue-Twisters & Motivational videos with sub-titles) will be utilized			
<u>Note:</u>				
1	Class (above 30 students) will be divided in to two groups for effective teaching.			
2	For effective conversation practice, groups will be changed weekly			
<u>Evaluation Scheme</u>				
Internal Evaluation 40 Marks			External Evaluation 60 Marks	
3 Class Test (from Unit: II, IV & V)	Oral Assignment (from Unit: I & III)	Attendance	External Written Examination (from Unit: II, IV & V)	External Viva - Voce Examination (from Unit: I & III)
20 Marks (from best 2 CT’s out of 3	10 Marks	10 Marks	40 Marks	20 Marks
Parameters of External Viva				
Content	Body Language	Confidence	Question Responsiveness	Total
5 Marks	5 Marks	5 Marks	5 Marks	20 Marks
Note: External Viva will be conducted by 2-member committee comprising				
a	One Faculty teaching the class			
b	One examiner nominated by University Examination cell			
c	Each member will evaluate on a scale of 20 marks and the average of two would be the 20 marks obtained by the students			

Course Code: BCHAE102	Ability-Enhancement Compulsory Course - 2 B.Com (H) (BSE) - Semester-I Environmental Studies	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding ecology and environment for promoting sustainable development.	
CO-2	Understanding environmental policies, practices and Acts and its Applying application in industries.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the opportunities to make optimum use of natural resources and biodiversity.	
CO-5	Applying the disaster management skills in case of disaster.	
CO-6	Developing plans and procedures to conserve environment.	
Course Content:		
Unit-1:	Introduction to 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.	8 Hours
Unit-2:	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.	8 Hours
Unit-3:	Environmental Pollutions: Types, Causes, Effects & control; Air, Water, soil & noise pollution, Nuclear hazards & human health risks, Solid waste Management; Control measures of urban & industrial wastes, pollution case studies.	8 Hours
Unit-4:	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.	8 Hours

Unit-5:	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	8 Hours
<u>Text Books:</u>	1. De A. K. ,Environmental Chemistry, New Delhi : New Age Publishers Pvt. Ltd.	
<u>Reference Books:</u>	Reference Books: <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> TMUGE201	Ability-Enhancement Compulsory Course-3 B.Com (H) (BSE) - Semester-II English Communication - II	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 strategies & structure of oral presentation.	
CO-2	Understanding the grammar and its rules for fluent and appropriate speaking.	
CO-3	Applying variety of reading strategies to foster comprehension.	
CO-4	Analyzing literary work using appropriate critical vocabulary.	
CO-5	Demonstrating the ability to write clear sentences, construct paragraphs and essays with the use of details , examples and evidences.	
CO-6	Developing listening skills for better communication.	
<u>Course Content:</u>		
Unit-1:	Functional Grammar: Prefix, suffix and One words substitution Modals, Concord	10 Hours
Unit-2:	Listening Skills: Difference between listening & hearing, Process and Types of Listening Importance and Barriers to listening	4 Hours
Unit-3:	Writing Skills: Official letter and email writing Essentials of a paragraph, Developing a paragraph: Structure and methods Paragraph writing (100-120 words)	12 Hours
Unit-4:	Strategies & Structure of Oral Presentation: Purpose, Organizing content, Audience & Locale, Audio-visual aids, Body language Voice dynamics: Five P's - Pace, Power, Pronunciation, Pause, and Pitch. Modes of speech delivery and 5 W's of presentation	8 Hours
Unit-5:	Value based text reading: Short Essay (Non- detailed study) How should one Read a book? – Virginia Woolf	6 Hours
<u>Text Books:</u>	1. Singh R.P.: An Anthology of English Essay:New Delhi: O.U.P.	
<u>Reference Books</u>	1. Nesfield J.C. :“ <i>English Grammar Composition & Usage</i> ” :Macmillan Publishers. 2. SoodMadan: “ <i>The Business letters</i> ” :New Delhi:Goodwill Publishing House. 3. Kumar Sanjay &Pushplata :“ <i>Communication Skills</i> ” ;New Delhi:Oxford University Pres.	
<u>Methodology:</u>		
1	Words and exercises, usage in sentences.	
2	Language Lab software.	
3	Sentence construction on daily activities and conversations.	

4	Format and layout to be taught with the help of samples and preparing letters on different subjects.			
5	JAM sessions and Picture presentation.			
6	Tongue twisters, Newspaper reading and short movies.			
7	Modern Teaching tools (PPT Presentation, Tongue-Twisters & Motivational videos with sub- titles) will be utilized.			
8	Text reading: discussion in detail, critical appreciation by reading the text to develop students’ reading habits with voice modulation			
Note:				
1	Class (above 30 students) will be divided in to two groups for effective teaching.			
2	For effective conversation practice, groups will be changed weekly			
Evaluation Scheme				
Internal Evaluation			External Evaluation	
40 Marks			60 Marks	
3 Class Test (from Unit: I, III & V)	Oral Assignment (from Unit: II & IV)	Attendance	External Written Examination (from Unit: I, III & V)	External Viva - Voce Examination (from Unit: II & IV)
20 Marks (from best 2 CT’s out of 3	10 Marks	10 Marks	40 Marks	20 Marks
Parameters of External Viva				
Content	Body Language	Confidence	Question Responsiveness	Total
5 Marks	5 Marks	5 Marks	5 Marks	20 Marks
Note: External Viva will be conducted by 2-member committee comprising				
a	One Faculty teaching the class			
b	One examiner nominated by University Examination cell			
c	Each member will evaluate on a scale of 20 marks and the average of two would be the 20 marks obtained by the students			

Course Code: BCHAE201	Ability-Enhancement Compulsory Course-4 B.Com (H) (BSE) - Semester-II Ethical and Professional Standards	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 need of Ethical Standards.	
CO-2	Applying Sanyam & Swasthya practices in life.	
CO-3	Applying human values and developing harmony among self, family and society.	
CO-4	Evaluating self and professional requirements to become good citizen and ethical person.	
CO-5	Developing self into a professional individual and an ethical personality.	
Course Content:		
Unit-1:	Introduction to Ethics & Professional Standards – ES 1 to ES 7	8 Hours
Unit-2:	Ethics & Professional Standards– S8 to S12.	8 Hours
Unit-3:	Ethics & Professional Standards– S13 to S16, Ethics & Professional Standards– S17 to S21.	8 Hours
Unit-4:	Understanding ethical course recommended by various committees; SEBI, murthy Birla and others.	8 Hours
Unit-5:	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.	8 Hours
Text Books:	1. Understanding Business Ethics, Peter Stanwick and Susan Stanwick, Sage, Thousand Oaks, CA 2014, 3rd Ed.	
Reference Books:	1. Business Ethics, Daniel Albuquerque, Oxford Higher Education. 2. Business Ethics: An Indian Perspective, 2nd Edition, A.C. Fernando, Pearson. * Latest editions of all the suggested books are recommended	

Course Code: TMUGE301	Ability-Enhancement Compulsory Course-5 B.Com (H) (BSE) - Semester-III English Communication - III	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding and acquiring the knowledge of grammar, rules of translation, phrases and idioms.	
CO-2	Analyzing the compound and complex sentences for proper understanding of speaking and writing good English.	
CO-3	Applying the rules of grammar to solve a comprehension and for professional writing.	
CO-4	Applying the rules of grammar and form small stories which will help in good speaking	
CO-5	Evaluate the performance and make necessary correction in English communication.	
Course Content:		
Unit-1:	English Grammar & Vocabulary: Correction of Common Errors (with recap of English Grammar with its usage in practical context.) Synthesis : Simple , complex and compound sentence Commonly used Idioms & phrases (Progressive learning whole semester)	14 Hours
Unit-2:	Speaking Skills Art of public speaking Common conversation Extempore Power Point Presentation (PPt) Skills: Nuances of presenting PPTs	10 Hours
Unit-3:	Comprehension Skills: Strategies of Reading comprehension: Four S's How to solve a Comprehension (Short unseen passage: 150-200 words)	6 Hours
Unit-4:	Professional Writing: Preparing Notice, Agenda & Minutes of the Meeting	3 Hours
Unit-5:	Value based text reading: Short story The Barber's Trade Union – Mulk Raj Anand	7 Hours
Text Books:	1. Singh R.P., An Anthology of Short stories, New Delhi: Oxford University Press.	

<u>Reference Books</u>	1. Allen. W, <i>Living English Structure</i> , New Delhi : Pearson Education.			
	2. Joseph, C.J. & Myall E.G. <i>A Comprehensive Grammar of Current English</i> , Delhi: Inter University Press.			
	3. Wren& Martin , <i>High School English Grammar and Composition</i> , New Delhi: S. Chand &Co. Ltd.			
	4. Norman Lewis, <i>Word Power Made Easy</i> , New Delhi: Goyal Publications & Distributers.			
	5. Chaudhary Sarla, Basic Concept of Professional Communication, New Delhi: Dhanpat Rai Publication.			
	6. Agrawal, Malti, <i>Professional Communication</i> , Meerut: KrishanaPrakashan Media (P) Ltd.			
	<u>Methodology:</u>			
1	Idiom & Phrases and exercises, usage in sentences.			
2	Language Lab software.			
3	Power Point presentation.			
4	Newspaper reading, short articles from newspaper to comprehend and short movies.			
5	Modern Teaching tools (PPT Presentation & Motivational videos with sub-titles) will be utilized.			
6	Text reading: discussion in detail, Critical appreciation by reading the text to develop students' reading habits with voice modulation.			
<u>Note:</u>				
1	Class (above 30 students) will be divided in to two groups for effective teaching.			
2	For effective conversation practice, groups will be changed weekly			
<u>Evaluation Scheme</u>				
Internal Evaluation 40 Marks			External Evaluation 60 Marks	
3 Class Test (from Unit: I,III, IV & V)	Oral Assignment (from Unit: II)	Attendance	External Written Examination (from Unit: I, III, IV & V)	External Viva - Voce Examination (from Unit: II)
20 Marks (from best 2 CT's out of 3	10 Marks	10 Marks	40 Marks	20 Marks
Parameters of External Viva				
Content	Body Language	Confidence	Question Responsiveness	Total
5 Marks	5 Marks	5 Marks	5 Marks	20 Marks
Note: External Viva will be conducted by 2-member committee comprising				
a	One Faculty teaching the class			
b	One examiner nominated by University Examination cell			
c	Each member will evaluate on a scale of 20 marks and the average of two would be the 20 marks obtained by the students			

Course Code: TMUGE401	Ability-Enhancement Compulsory Course-6 B.Com (H) (BSE)- Semester-IV English Communication – IV	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Acquiring the knowledge of grammar, rules of translation, phrases and idioms.	
CO-2	Analyzing the compound and complex sentences for effective speaking and good English writing.	
CO-3	Applying the rules of grammar to solve a comprehension problems and professional writing.	
CO-4	Applying the rules of grammar for writing small stories.	
CO-5	Participating in mock interview conducting in class and working on communication and writing skills.	
Course Content:		
Unit-1:	Vocabulary & Grammar Homophones and Homonyms Correction of Common Errors (with recap of English Grammar with its usage in practical context.) Transformation of sentences	12Hours
Unit-2:	Essence of Effective listening & speaking Listening short conversation/ recording (TED talks / Speeches by eminent personalities) <i>Critical Review of these abovementioned</i> Impromptu	5 Hours
Unit-3:	Professional Writing: Proposal: Significance, Types, Structure & AIDA Report Writing: Significance ,Types, Structure& Steps towards Report writing	8 Hours
Unit-4:	Job Oriented Skills: Cover Letter Preparing Resume and Curriculum-Vitae Interview: Types of Interview, Tips for preparing for Interview and Mock Interview Corporate Expectation & Professional ethics: Skills expected in corporate world.	10 Hours
Unit-5:	Value based text reading: Short story A Bookish Topic – R.K. Narayan	5 Hours
Text Books:	1. Singh R.P., An Anthology of Short stories, New Delhi: Oxford University Press.	
Reference Books:	1. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice, New Delhi: Oxford For Undergraduate University Press. 2. Mohan K. & Sharma R.C., Business Correspondence of Report Writing, New Delhi: McGraw Hill. 3. Chaudhary Sarla, Basic Concept of Professional Communication, New Delhi: Dhanpat Rai Publication. 4. Kumar Sanjay & Pushplata, Communication Skills, New	

	Delhi: Oxford University Press. 5. Agrawal Malti, Professional Communication, Meerut, Krishana Prakashan Media (P) Ltd.			
<u>Methodology:</u>				
1	The content will be conveyed through Real life situations, Pair Conversation, Group Talk and Class Discussion.			
2	Language Lab software.			
3	Sentence transformation on daily activities and conversations.			
4	Conversational Practice will be effectively carried out by Face to Face & Via Media (Audio-Video Clips)			
5	Modern Teaching tools (PPT Presentation & Motivational videos with sub-titles) will be utilized			
<u>Note:</u>				
1	Class (above 30 students) will be divided in to two groups for effective teaching.			
2	For effective conversation practice, groups will be changed weekly			
<u>Evaluation Scheme</u>				
Internal Evaluation			External Evaluation	
40 Marks			60 Marks	
3 Class Test (from Unit: 1,III, IV & V)	Oral Assignment (from Unit: II)	Attendance	External Written Examination (from Unit: I, III, IV & V)	External Viva - Voce Examination (from Unit: II)
20 Marks (from best 2 CT's out of 3)	10 Marks	10 Marks	40 Marks	20 Marks
Parameters of External Viva				
Content	Body Language	Confidence	Question Responsiveness	Total
5 Marks	5 Marks	5 Marks	5 Marks	20 Marks
Note: External Viva will be conducted by 2-member committee comprising				
a	One Faculty teaching the class			
b	One examiner nominated by University Examination cell			
c	Each member will evaluate on a scale of 20 marks and the average of two would be the 20 marks obtained by the students			

Skill-Enhancement Courses

Course Code: BCHSE101	Skill-Enhancement Course -1 B.Com (H) (BSE) - Semester-I Computer Fundamentals	L-2 T-0 P-2 C-3
Course Outcomes:	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: Computer Fundamentals, Computer History and evaluations, Computer Classifications, Anatomy of Computer System, Input and Output technologies, Memory and Storage Devices, Applications of information technology in Business.	6 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.	6 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	6 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	6 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.	6 Hours

Text Books	<ol style="list-style-type: none"> 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>	

Course Code: BCHSE103	Skill-Enhancement Course -2 B.Com (H) BSE) - Semester-I Introduction to Financial Markets	L-3 T-0 P-0 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of Financial Instruments.	
CO-2	Understanding the concept of IPO and how the prices for securities are fixed.	
CO-3	Understanding the function and role of SEBI.	
CO-4	Analyzing Portfolio and managing.	
CO-5	Evaluating Various Terms.	
Course Content:		
Unit-1:	Markets and Financial Instruments: Types of Markets: Equity, debt, derivatives, commodities, meaning and features of private, public companies; types of investment avenues: Fixed Deposits, Bank Deposits, Provident Fund, Life Insurance, Post Office Savings, Small savings, Gold, Mutual Funds, Equity Share, Debentures / Bonds.	6 Hours
Unit-2:	Primary Market: Initial Public Offer (IPO), Book Building through Online IPO, Eligibility to issue securities, Pricing of Issues, Fixed versus Book Building issues, ADRs/GDRs, Allotment of Shares, Basis of Allotment, Private Placement.	6 Hours
Unit-3:	Secondary Market: Role and Functions of Securities and Exchange Board of India (SEBI), Depositories, Stock Exchanges, Stock Price Indices, Brokers, Sub-brokers, Foreign Institutional Investors (FIIs).	6 Hours
Unit-4:	Portfolio Managers: Custodians, Share Transfer Agents, Know Your Client, Member Constituent Agreement, Merchant Bankers, Bankers to an Issue, Debenture Trustees, Underwriters, Credit Rating Agencies, Listing, Membership	6 Hours
Unit-5:	Trading and Clearing and Settlement: Screen – based trading, Client Code, Contract Note, Price-time priority, Price Bands, clearing and Settlement, Rolling Settlement, Settlement Guarantee Fund (SGF), Margins, Investor Protection Fund (IPF), Do's and Don'ts for investors. BSE Trading System: Bombay Online Trading System (BOLT), NSE Trading System: National Exchange For Automated Trading (NEAT), Open Dealer Integrated Network Trading system (ODIN).	6 Hours
Numerical Problems to be ask in external examination	10. Forfeiture and reissue of shares. 11. Redemption of preference shares. 12. Debentures issued as collateral security. 13. Redemption of debentures. 14. Preparation of cash flow statement as per AS-3(Indirect Method). 15. Preparation of fund flow statement. 16. Calculation of purchase consideration. 17. Calculation of minority interest. 18. Preparation of consolidated balance sheet.	
Text Books:	1. Bodie, Kane, and Marcus, “Essentials of Investments, McGraw	

	Hill. 2. Ross, Westerfield, and Jordan, “Essentials of Corporate Finance,” Custom Edition	
<u>Reference Books:</u>	1. Corporate Finance, 11 th edition, Stephen Ross, Jeffrey Jaffe, and Randolph Westerfield, McGraw Hill Financial. 2. Principles of Corporate Finance, 12 th edition, Richard Brealey and Stewart Myers, McGraw-Hill Financial. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> <u>BCHSE201</u>	Skill-Enhancement Course -3 B.Com (H) BSE) - Semester-II Business Mathematics	L-3 T-0 P-0 C-3
<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 businesses which thereby help them in further studies in management.	
CO-5	Evaluating the underlying assumptions of analysis tools in business.	
<u>Course Content:</u>		
Unit-1:	Matrix: Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition,, Subtractions & Multiplication of Matrix.	6 Hours
Unit-2:	Minors, Co-factor and Determinant of matrix, Inverse of Matrix: Rank of Matrix, Use of Matrix in Business.	6 Hours
Unit-3:	Solution to a system of equation by the Adjoint Matrix method & Guassian Elimination Method.	6 Hours
Unit-4:	Percentage, Ratio and Proportion: Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.	6 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.	6 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: BCHSE203	Skill Enhancement Course - 4 B.Com (H) BSE) - Semester-II Personal Selling and Salesmanship	L-3 T-0 P-0 C-3
Course Outcomes:	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:	Introduction to 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.	6 Hours
Unit-2:	Introduction to Theories of Selling: AIDA, Right set of circumstances theory of selling, Buying Formula theory of selling, Behavioral Equation theory.	6 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.	6 Hours
Unit-4:	Personal Selling Process-II: Handling objection- hidden, stalling, no need, money objection, etc., objection handling techniques, Closing the 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.	6 Hours
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,	6 Hours

	Managing Yourself and Time, Cold Call Mechanism.	
<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>	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./ * Latest editions of all the suggested books are recommended.	

Course Code: BCHSE301	Skill-Enhancement Course -5 B.Com (H) BSE)- Semester-III Advance Excel (P)-I	L-2 T-0 P-2 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basics of Data Formatting in Excel.	
CO-2	Understanding and applying Data Sorting by values, colors , etc, Filtering by numbers , text , values.	
CO-3	Applying the techniques for Custom and Conditional Formats.	
CO-4	Analyzing the data validation based on formula for a cell.	
CO-5	Applying the ways to work with Range names.	
CO-6	Developing formulas for Creating range names from headings, Deleting range names etc.	
Course Content:		
Unit-1:	Basics 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.	6 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.	6 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.	6 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.	6 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	6 Hours
Text Books:	1.William G. Zikmund, Barry J. Babin, John C. Carr, Atanu Adhikari and Mitch Griffin, Business Research Methods, 8th edition, Cengage Learning India Pvt.Ltd., New Delhi, 2016.	
Reference Books:	1.Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill. 2.Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition. 3.Uma Sekaran, Research methods for Business, Wiley India, New Delhi. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHSE302	Skill Enhancement Course-6 B.Com (H) BSE) Semester-III E- Commerce/ E-Business	L-2 T-0 P-2 C-3
<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:	Introduction: Meaning, Nature, Concepts, advantages & Categories of E-Business. Framework of e-business, Concept of I-way E- Commerce Process Models.	6 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.	6 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.	6 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.	6 Hours
Unit-5:	Indian perspective: Benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e- commerce, Emerging trends and technologies of ecommerce, from e-commerce to e-business. Web Security: Introduction, firewalls and transaction security.	6 Hours
<u>Text Books:</u>	1. Kalakota and whinstone, frontiers of Electronic commerce, New Delhi: Pearson education.	
<u>Reference Books:</u>	1. Bhaskar, E commerce, New Delhi: Mc Graw Hill. 2. Krishnamurty, E commerce Management, New Delhi: Vikas Publishing House. 3. Kalakota R, Electronic commerce a guide for manager, New Delhi: Pearson Education. * Latest editions of all the suggested books are recommended.	

Course Code: BCHSE401	Skill-Enhancement Course -7 B.Com (H) BSE) Semester-IV Computerized Accounting	L-2 T-0 P-2 C-3
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	6 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.	6 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.	6 Hours
Unit-4:	Creation of Company – Journal entry, Ledger – vouchers.	6 Hours
Unit-5:	Tally – Preparation of Final Accounts.	6 Hours
Text Books:	1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications	
Reference Books:	1. K Mohankumar & Rajkumar,Vijay Computer Applications in Business:New Delhi:Nicole Imprints (P). 2. Srinivasa S.V.Vallabhan, Computer Application in business –Sultan chand and sons. 3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication. 4. K Mohankuma & Rajkumar,VijayComputer Applications in Business:New Delhi:Nicole Imprints (P). *Latest editions of all the suggested books are recommended.	

Course Code: BCHSE402	Skill-Enhancement Course -8 B.Com (H) BSE) Semester-IV Operation Research	L-3 T-0 P-0 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO1.	Understanding about 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:	Linear Programming Problem: Nature and scope of Operation Research, Formulation and testing OR models. Mathematical formulations of LP Models for product-mix problems, graphical and simplex method.	6 Hours
Unit-2:	Transportation Problems: Initial basic feasible solution of transportation problem using North-West Corner Rule, Least Cost Method, Column Minima 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.	6 Hours
Unit-3:	Assignment Problems: Assignment Problem using Hungarian Method, Solution of unbalanced Assignment Problem, Problems of Assignment with maximization objective.	6 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.	6 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.	6 Hours
Text Books:	1. Kothari, Quantitative Techniques, Vikas Publications	
Reference Books:	1. Akhilesh K. B. & Subramanyam Bala S., <i>Quantitative Techniques</i> , Vikas Publications 2. Taha Hamdy, <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. * Latest editions of all the suggested books are recommended.	
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Course Code: BCHSE404	Skill-Enhancement Course -9 B.Com (H) BSE)- Semester-IV Information Technology in Business Management	L-2 T-0 P-2 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding ecology and environment for promoting sustainable development.	
CO-2	Understanding environmental policies, practices and Acts and its Applying application in industries.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the opportunities to make optimum use of natural resources and biodiversity.	
CO-5	Applying the disaster management skills in case of disaster.	
CO-6	Developing plans and procedures to conserve environment.	
Course Content:		
Unit-1:	Introduction to E-commerce: Introduction, E-commerce or Electronic Commerce-An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework, Evolution of E-commerce: Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web.	6 Hours
Unit-2:	E-Marketing: The scope of E-Marketing, Internet Marketing Techniques, Consumer Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, the Pilot Catalogue, A Unique Search Engine.	6 Hours
Unit-3:	MIS- Organizations and Computing: Introduction, Modern Organization-IT enabled- Networked-Dispersed- Knowledge Organization, Information Systems in Organizations.	6 Hours
Unit-4:	Managing Information Systems in Organisations: Introduction, Managing in the Internet Era, Managing Information Systems in Organization-the IT interaction model.	6 Hours
Unit-5:	Data and Information: Decision making and communication: communication in organizations- types of communication- examples of communications in organisations- decision making with communication technology.	6 Hours
Text Books:	1. E-Commerce: Fundamentals and Applications, Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, Wiley.	
Reference Books:	1. E - Commerce: Strategy, Technologies and Applications, David Whiteley (Author) McGraw Hill Education (1 July 2017). 2. MIS: Management Information Systems in Business, Government and Society, Rahul De, Wiley. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHSE405	Skill-Enhancement Course- 10 B.Com (H) BSE) - Semester-IV Advance Excel (P)-II	L-2 T-0 P-2 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding ecology and environment for promoting sustainable development.	
CO-2	Understanding environmental policies, practices and Acts and its Applying application in industries.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the opportunities to make optimum use of natural resources and biodiversity.	
CO-5	Applying the disaster management skills in case of disaster.	
CO-6	Developing plans and procedures to conserve environment.	
<u>Course Content:</u>		
Unit-1:	Using Formulas and Functions - Text Function, Logical Functions, Date and Time Functions, Information Function, Database Functions, Math and Trigonometry Functions, Statistical Functions, Lookup and reference functions.	6 Hours
Unit-2:	Absolute and Relative cell reference - Relative cell reference, Absolute cell reference. Excel Auditing Tool - Trace precedents, Remove arrows.	6 Hours
Unit-3:	Explore more in Excel - Freeze of windows, Splitting of Windows, Paste Special, Spark lines, Remove duplicates, Go to function tab Data Reconciliation.	6 Hours
Unit-4:	Managing Tables - Creating Tables, Naming the Tables, Changing the Table style, creating a total row, creating a calculated column, using Filtering in Table, Removing the duplicate record; Getting data - Creating subtotal, Using Automatically Outline, Grouping Data Manual.	6 Hours
Unit-5:	Working with Charts - Creating a chart, formatting a chart, Adding Labels, Changing the chart type, Data source; Working with Pivot Tables - Creating Pivot tables, Adding Pivot table Report Fields, Refreshing Pivot table Reports, Changing the summary functions, creating report filter page.	6 Hours
<u>Text Books:</u>	1.Excel 2010 Bible by John Walkenbach, John Wiley- 2010 Edition.	
<u>Reference Books:</u>	1.Excel 2007 for Dummies by Greg Harvey. 2.New perspective on Microsoft Office Excel 2007. * Latest editions of all the suggested books are recommended.	

Generic Elective Courses

Course ode: BCHGE101	Generic Elective Course - 1 B.Com (H) BSE)- Semester-I Mercantile Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basics and essentials of having a valid contract.	
CO-2	Distinguishing between valid and void contract and their related consequences.	
CO-3	Knowing about the essentials of having contract of agencies, rights and duties of agent etc.	
CO-4	Understanding the concept of negotiable instrument and their utility in normal business operations.	
CO-5	Understanding about the contract of Bailment and Pledge	
Course Content:		
Unit-1:	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.	8 Hours
Unit-2:	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.	8 Hours
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 Bailer, 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,	8 Hours

	Principal- Meaning and Position of Principal.	
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. Kuchhal M C, Business Laws, New Delhi: Vikas Publishing House.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Sharma, J.P. and Sunaina Kanojia, 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. Singh. Avtar, The Principles of Mercantile Law, Lucknow: Eastern Book Company,. 5. Tulsian P.C., Business Law, New Delhi: McGraw Hill. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHGE102	Generic Elective Course – 2 B.Com (H) BSE) - Semester-I Indian Economy	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basic characteristics of Indian economy, its potential on natural resources in order to relate them with economic development.	
CO-2	Understanding agricultural foundation, economic growth and development and its contribution to the economy as a whole.	
CO-3	Analyzing the progress and nature of agricultural sector and its contribution to the economy as a whole.	
CO-4	Developing plans to promote small scale industries in India and enhance overall performance of domestic sector.	
CO-5	Developing a perspective on the different problems and approaches to economic planning and development in India.	
CO-6	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.	
CO-7	Analyzing issues and challenges of Indian Economy and make plans and to curb poverty, inequality, unemployment and inflation.	
Course Content:		
Unit-1:	Structure Of The 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.	8 Hours
Unit-2:	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.	8 Hours
Unit-3:	Domestic Sector: 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.	8 Hours
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	8 Hours

	And Policy Of The Government; Food Security And Public Distribution System; Salient Features Of The Relevant Union Budget.	
<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.	

Course Code: BCHGE201	Generic Elective Course - 3 B.Com (H) BSE) - Semester-II Company 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 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 various concepts, types and methods of borrowings and charges on assets.	
CO-5	Understanding the legal procedure and provisions of winding up of company	
Course Content:		
Unit-1:	Introduction: 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
Text Books:	1. Kapoor,N.D.:Elements of Mercantile Law:New Delhi:Sultan Chand Publications.	
Reference Books:	1. Institute of Chartered Accountants of India:Corporate and Allied Laws:New Delhi: ICAI. 2. Gogna, P.P.S.:A Text Book of Company Law:New Delhi:	

	<p>Sultan Chand Publications.</p> <p>3. Avtar Singh:Company Law:New Delhi:Eastern Publications.</p>	
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Course Code: BCHGE203	Generic Elective Course - 4 B.Com (H) BSE) - Semester-II Securities Law	L-4 T-0 P-0 C-4
Course Outcomes:		
CO-1	Understanding the concepts and provisions of Securities law.	
CO-2	Understanding the concept of Indian capital Market.	
CO-3	Understanding various functions of SEBI.	
CO-4	Understanding various Securities Contract and its regulations.	
CO-5	Understanding the legal procedure and provisions of various regulatory bodies.	
Course Content:		
Unit-1:	Introduction to Indian Capital Market: Overview of Capital Market, Indian Capital Market, Authorities Governing Capital Markets in India, Profile of Securities Market, Securities Market Reforms and Regulatory Measures to Promote Investor Confidence, Features of Developed Capital Market: IOSCO, Overview of Depository System in India.	8 Hours
Unit-2:	SEBI Act 1992: Objective, Power and Functions of SEBI, Securities Appellate Tribunal, Appeals, Appearance before SAT.	8 Hours
Unit-3:	Securities Contract (Regulations) Act 1956: Objective, Powers of recognized stock exchange, powers of central government.	8 Hours
Unit-4:	Companies Act 2013: Issue of securities and Responsibility of directors & corporate governance Corporate Governance.	8 Hours
Unit-5:	Other Regulations: Depositories Act, 1996 (overview), SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011(Overview), SEBI (Prohibition of Insider Trading) Regulations, 2015 (Overview), FEMA Regulations (Overview), Mutual Funds Regulations in India (Overview), Regulatory Framework relating to Securities Market Intermediaries (Overview).	8 Hours
Text Books:	1. V.L.Iyer-SEBI Practice Manual; Taxman Allied Service (P) Ltd.	
Reference Books:	1. Shashi K Gupta- Financial Institutions and Markets ; Kalyani Publishers, 4863/2B, Bharat Ram Road, 24, Daryaganj, New Delhi -110002 2. Sanjeev Aggarwal- Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave,Pitampura, New Delhi – 110 034 * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHGE301	Generic Elective Course - 5 B.Com (H) BSE) - Semester-III Entrepreneurship Development	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 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:	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 grants - Export Oriented Units - Fiscal and Tax concessions available	8 Hours
<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> BCHGE302	Generic Elective Course – 6 B.Com (H) BSE) - 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:	An Overview of Business Environment: Meaning of Business Environment, Types of Environment- External and Internal. Business- Meaning, Nature/Characteristics, Scope, Classification of Business, and Objective of Business.	8 Hours
Unit-2:	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.	8 Hours
Unit-3:	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.	8 Hours
Unit-4:	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.	8 Hours
Unit-5:	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	8 Hours

	strategies, pros & cons of globalizations and globalization of Indian Business.	
<u>Text Books:</u>	1. Francis Cherunilam, Business Environment Text & Cases, New Delhi; Himalayan Publishing House.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 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; PHI. 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. 	

Open Electives

Course Code: -	Open/Generic Elective Course – 7 B.Com (H) BSE)- Semester-IV Open Elective -1	L-3 T-0 P-0 C-3
Note: The course shall be selected from the list of open electives provided by the University.		

Course Code:	Open/Generic Elective Course – 8 B.Com (H) BSE) - Semester-V Open Elective -2	L-3 T-0 P-0 C-3
Note: The course shall be selected from the list of open electives provided by the University.		

Program/Discipline Specific Elective Courses (DSE)

<u>Course Code:</u> BCHDSE201	Discipline Specific Elective Course-1 B.Com (H) BSE) - Semester-II Fixed Income Securities	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding Debt markets and other Markets	
CO-2	Understanding Bond and Risk associated with Bonds.	
CO-3	Understanding the concept of Bond Valuation	
CO-4	Analyzing the Risks in Bond	
CO-5	Understanding the Bond Valuation Concept.	
CO-6	Analyzing MBS.	
<u>Course Content:</u>		
Unit-1:	Introduction to Debt Markets: Overview of debt, contracts and classification of debt securities, Instruments and Players and their objectives, Government debt markets, The money market, The repo market Players in Debt Market.	6 Hours
Unit-2:	Introduction of Bond: Meaning of Bonds, Difference between Bonds and Stock, Benefits in investments in Bonds, Features of Bond, Types of Bonds, Zero coupon and coupon bonds, types of bond risks, default risk and credit risk. Bonds with Options, Risks in Bonds I, Risks of debt securities.	6 Hours
Unit-3:	Risks in Bonds II, Introduction to Bond Valuation I. estimating bond yields, Bond Valuation.	6 Hours
Unit-4:	Bond Valuation II, Present value model, yield to maturity and current yield.	6 Hours
Unit-5:	Mortgage Based Securities (MBS) and Assets Based Securities (ABS) markets, Valuation of MBS and ABS, Case Studies.	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Fixed Income Analysis, 3rd Edition- Barbara S. Petitt, Jerald E. Pinto, Wendy L. Pirie, Bob Kopprasch. 2. Pietro Veronesi. Fixed Income Securities: Valuation, Risk, and Risk Management. 3. Suresh Sundaresan. Fixed Income Markets and their derivatives. Second edition. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE202	Discipline Specific Elective Course-2 Bcom (Hons) BSE)- Semester-II Banking and Insurance	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the meaning and scope of Banking with functions of Banks and their role into banking.	
CO-2	Understanding the banking operations, various services and benefits of banking.	
CO-3	Analyzing the lending operations of banking and causes of NPA into banking sector.	
CO-4	Understanding the concept of Insurance through functions and fundamental principles of Insurance, the types of Insurance and Regulatory framework of Insurance.	
CO-5	Distinguishing and analyzing life and non-life insurance, their regulatory frameworks, types and operational aspects.	
Course Content:		
Unit-1:	Origin of banking: Definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India, India's approach to banking Sector reforms, International security standards in banking, Global financial crisis and India's banking Sector, Achievement of financial sector reforms and areas of concern.	6 Hours
Unit-2:	Commercial Banks: Credit Allocation Policies, Credit Market Reforms, Flow of Credit to Agriculture and Allied Activities, Credit Flow to Micro, Small and Medium Enterprises, Technological Channels for the Delivery of Financial Services, Customer Services in banking, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks, Road Map for Foreign Banks in India	6 Hours
Unit-3:	Operations of Banking: Cheques crossing and endorsement, types and rules of crossing. Principles of sound lending. Secured vs. unsecured advance, Types of advances Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd.(CIBIL); Balance Sheet of a Bank; special items, off balance sheet items. Basel I, Basel II, Migration methods and e-banking	6 Hours
Unit-4:	Life Insurance: Organizations, Regulatory framework, Management of Life insurance business, Nature & types of Life Insurance Policies, Operating Aspects of Life Insurance Companies.	6 Hours
Unit-5:	General Insurance Organizations: Regulatory Framework , Management of General Insurance Business, Nature & types of General Insurance Policies, Operating Aspects of General Insurance Companies	6 Hours
<u>Text Books:</u>	1. Bhasin Niti:Indian Financial system: Evolution and Present Structure:New Delhi: New Century Publications.	
<u>Reference Books:</u>	1. Suneja:H.R. Practical and Law of Banking:New Delhi: Himalya Publication House. 2. Gupta P.K: Insurance and Risk Management: New Delhi:Himalya Publication House. 3. Agarwal O.P. :Banking and Insurance:New Delhi:Himalya	

	<p>Publication House.</p> <p>4. Vaughan, E.J. and Vaughan T.: Fundamental of Risk and Insurance: New Delhi: Wiley & Sons.</p> <p>* Latest editions of all the suggested books are recommended.</p>	
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<u>Course Code:</u> BCHDSE502	Discipline Specific Elective Course-3 B.Com (H) BSE) - Semester-V Security Analysis and Portfolio Management	L-3 T-0 P-0 C-3
<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.	
<u>Course Content:</u>		
Unit-1:	The Investment Environment: The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.	6 Hours
Unit-2:	Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.	6 Hours
Unit-3:	Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.	6 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.	6 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.	6 Hours
<u>Text Books</u>	1. Chandra Prasanna: Investment Analysis and Portfolio Management: New Delhi: McGraw Hill.	
<u>Reference Books:</u>	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 Protfolio Management : Vikas Publications. 5. Jones C.P.: Investments Analysis and Management: United States: Wiley. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE504	Discipline Specific Elective Course-4 Specialization - Taxation B.Com (H) BSE) - Semester-V Goods and Service Tax	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Distinguishing the earlier indirect tax system and present indirect tax system.	
CO-2	Understanding the principles and benefits of corporate income tax.	
CO-3	Understanding the structure, types, basic terms, concepts, various provisions, advantages and disadvantages of GST.	
CO-4	Understanding and applying various laws of GST and their implications.	
CO-5	Understanding and analyzing the importance and benefits of Input Tax Credit.	
CO-6	Analyzing various cost related issues and help organization to achieve cost leadership with the help of proper cost management techniques.	
<u>Course Content:</u>		
Unit-1:	Introduction: Meaning, Scope and Nature of corporate Tax, Terminology of indirect tax, difference between direct and indirect tax, advantages and disadvantages of corporate tax.	6 Hours
Unit-2:	Corporate Income Tax: Tax concession and incentive for corporate companies, Tax planning for depreciation, Treatment of losses and unabsorbed items, carry forward and set off of loss.	6 Hours
Unit-3:	GST Introduction: what is GST, GST time Line, GST Laws An Introduction including constitutional aspects, Global prospective of GST. Taxes subsumed. Features of GST in India, Advantages of GST and Disadvantages of GST, Inter state and intra state transaction, Dual model of GST, Structure and type of taxes.	6 Hours
Unit-4:	Goods and Services Tax (GST): GST Laws An Introduction including constitutional aspects, Registration , Persons liable for registration under the act, Meaning and Scope of supply including composite & mixed supply, interstate supply, intra state supply, supplies in territorial waters, Time and Value of Supply, Place of Supply Accounts and Records, Tax invoice and bill of supply, Credit/Debit note, including refund of tax and reverse charge.	6 Hours
Unit-5:	Goods and Services Tax (GST): Input Tax Credit, ISD, Cross utilization of Input tax credit Demand and Recovery, Inspection, Search, Seizure and Arrest, Prosecution, Offences and Penalties, Appeals and revisions.	6 Hours
<u>Text Books</u>	1. Mehrotra H.C. & Agarwal V.P. :Goods and Services Tax- GST:Agra:Sahitya Bhawan Publications.	
<u>Reference</u>	1. Gupta N K & Bhatia Sunaina:Goods& Service Tax:NewDelhi:Bharat Law house.	

<p><u>Books:</u></p>	<ol style="list-style-type: none"> 2. Guide to the Goods and Services Tax:CA Farooq Haque:NewDelhi:Bharat law House. 3. Mohan Rajat (C.A.) & Vardhan Harsh :Illustrated Guide to Goods & Service Tax:NewDelhi:Bharat Law House <p>* Latest editions of all the suggested books are recommended.</p>	
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<u>Course Code:</u> BCHDSE507	Discipline Specific Elective Course-5 B.Com (H) BSE) - Semester-V Mutual Funds	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding Mutual Fund Industry.	
CO-2	Understanding Types and classification of Mutual Funds.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the Mutual Funds.	
CO-5	Applying and Understanding the basics of Ratings.	
CO-6	Developing Mutual Fund Investments.	
Course Content:		
Unit-1:	Introduction to Mutual Fund -History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund.	6 Hours
Unit-2:	Classification of Mutual Funds - Types of Mutual Fund-(introduction and Characteristics), Functional/Operational–Open ended, close ended, Interval.	6 Hours
Unit-3:	Miscellaneous -Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan.Funds Offer-Fund Rating and Ranking–Its need and importance.	6 Hours
Unit-4:	Basis of Ratings , Interpretation of Funding Rating by CRISIL, CARE and ICRA. Selection Criteria – (Size, Stability, Credit Portfolio, Performance). Funds Expenses.	6 Hours
Unit-5:	Mutual Fund Investment/Planning - Basics of Financial Planning– Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Role of Mutual Fund Distribution Intermediaries, by Dikkatwar Ramkrishna (Author), Scholars' Press. 2. Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors, Sundar Sankaran (Author), Vision Books; Fifth edition. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE508	Discipline Specific Elective Course-6 B.Com (H) BSE) - Semester-V Financial Modelling	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the overview of Financial Modelling.	
CO-2	Understanding Forecasting and working capital schedule.	
CO-3	Applying the measures to working capital.	
CO-4	Analyzing the Long Term Items items and completion of Income Statement..	
CO-5	Applying the data tables.	
CO-6	Developing plans and tables.	
Course Content:		
Unit-1:	Overview of Financial Modeling, Best Practices, and Core Statements.	6 Hours
Unit-2:	Forecasting Revenue and Expenses, Scenario Analysis, Working Capital Schedule (Assets).	6 Hours
Unit-3:	Working Capital Schedule – (Liabilities), Depreciation Schedule, Amortization Schedule.	6 Hours
Unit-4:	Long-Term Items and completion of income statement logic, Shareholder's equity Schedule Debt and Interest, Troubleshooting your Financial Model (Part A).	6 Hours
Unit-5:	Data Tables, Basics of Valuation, Valuation Of Companies – DDM, Discounted Cash Flow Model, Recap (A).	6 Hours
<u>Text Books:</u>	1.Simon Benninga, "Financial Modeling", 4th Ed., 2014, Massachusetts Institute of Technology, ISBN-13: 860-1401358411; ISBN-10: 0262027283 2.Chandan Sengupta, "Financial Modeling Using Excel and VBA", Wiley Finance, ISBN-13: 78-0471267683; ISBN-10: 0471267686 3.Michael Rees, "Financial Modelling in Practice", 2008, Wiley Finance, ISBN: 978-0-470-99744-4. 4.Mary Jackson and Mike Staunton, "Advanced Modelling in Finance using Excel and VBA", 2001, Wiley Finance, ISBN-13: 978-0-471-49922-0.	
<u>Reference Books:</u>	1. John Charnes, "Financial Modeling with Crystal Ball and Excel", 2012, Wiley Finance, ISBN 978-1-118-17544-6. 2. Simon Benninga, "Principles of Finance with Excel", 2006, Oxford University Press, ISBN-13: 978-0-19-530150-2. 3. Isaac Gottlieb, "Next Generation Excel, Modeling in Excel for Analysts and MBAs", 2010, John Wiley and Sons, ISBN: 978-0-470-82473-3. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE509	Discipline Specific Elective Course-7 B.Com (H) BSE)- Semester-V Commodity Markets	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concept of Commodity Market.	
CO-2	Understanding the role of Government.	
CO-3	Applying the Trading and clearing methods.	
CO-4	Analyzing the Commodity Exchange in India.	
CO-5	Applying the Logistic and warehousing concepts..	
CO-6	Developing Commodity and Futures.	
<u>Course Content:</u>		
Unit-1:	Introduction to Commodity Market: Emergence of Commodity Market, Dynamics of global commodity markets, Indian commodity markets – Current status & future prospects.	6 Hours
Unit-2:	Strengthening commodity markets in India: Role of Government, Role of Commodity Exchanges, Other Institutions, Training & development of Dealers.	6 Hours
Unit-3:	Commodity Exchanges: Function & Role, Trading & Clearing methods, Commodity futures, Commodity Specific Exchanges Vs Multi Commodity Exchanges	6 Hours
Unit-4:	Commodity Market in India: Commodity Exchanges in India, Role of Information in Commodity Markets, Linkages between equity markets and commodity markets, Commodity markets – Logistics and Warehousing.	6 Hours
Unit-5:	Commodity Research: Meaning, Need and Scope; Do's And Don'ts for Dealing in Commodity Futures.	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Commodity Market, Prasanna Chandra, IAPM, Tata Mc Graw–Hill, 2008. 2. Commodity Markets, Niti Nandini Chatnani, Tata McGraw Hill Education Private Limited, 7 West Patel Nagar, New Delhi-110008. 3. Commodity Markets and Derivatives, Bharat Kulkarni, Excel Books, A-45, Naraina, Phase I, New Delhi-1100028. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE510	Discipline Specific Elective Course-8 B.Com (H) BSE)- Semester-V Foreign Exchange Management	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the foreign exchange market.	
CO-2	Understanding Foreign Exchange Theories.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the opportunities to make optimum use of natural resources and biodiversity.	
CO-5	Applying the disaster management skills in case of disaster.	
CO-6	Developing plans and procedures to conserve environment.	
<u>Course Content:</u>		
Unit-1:	Introduction: The Foreign Exchange Market, Participant and Structure, Market for derivatives – currency futures, currency options.	6 Hours
Unit-2:	Exchange Rates: Exchange rates theories, Exchange rate quotation, determination of exchange rate in spot market and forward market. Exchange rate forecasting.	6 Hours
Unit-3:	Spot Market: Spot Rate quotations, cross exchange rate quotations, bid – ask spread, triangular arbitrage, spot foreign exchange market micro structure.	6 Hours
Unit-4:	Forward Market: forward rate quotations, long and short forward positions, forward cross exchange rates, swap transactions, forward premium.	6 Hours
Unit-5:	Management of exchange rate exposure: Nature, measurement and management of exchange rate exposure, Nature of interest rate risk, Techniques to manage interest rate exposure.	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Foreign Exchange Management Act with Rules- Bare Act (2017 Edition), Taxmann, Bare Act; Edition (2017) 2. The Foreign Exchange Matrix: A new framework for understanding currency movements Barbara Rockefeller & Vicki Schmelzer, Harriman House Publishing; 1st edition 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE604	Discipline Specific Elective Course-9 Specialization - Taxation B.Com (H) BSE)- Semester-VI Corporate Tax Planning	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Distinguishing between various tax planning concepts and understand the procedure of assessment of corporate assesses.	
CO-2	Understanding tax planning with reference to business restructuring.	
CO-3	Developing strategies for tax planning in respect of a new business, understand the specific tax issues for restructuring, and comprehend the Income Tax provisions relevant for financial management decisions.	
CO-4	Analyzing the tax factors relevant for managerial decisions and developing pay packages for employees with tax deduction planning system.	
CO-5	Evaluating different types of incomes and their taxability and expenses and their deductibility.	
<u>Course Content:</u>		
Unit-1:	Introduction to Corporate Tax: Tax benefits of corporate undertaking deductions and exemptions forms, Returns & records for corporate tax management.	6 Hours
Unit-2:	Corporate Taxation: Computation of income from business Depreciation-MAT, dividend Distribution Tax-Tax on Income distributed to unit holders-Tax incentives to the exporters.	6 Hours
Unit-3:	Corporate tax Planning and Management Decisions: Tax Planning for new business-Capital Structure Decisions-Dividend Distribution Decision, Own or Lease, Make or buy decision, Shut down or continue decision, repair or Replace, Sale of Asset used for scientific research.	6 Hours
Unit-4:	Tax Issues Relating to Business Restructuring: Amalgamation-Demerger.	6 Hours
Unit-5:	Tax Payments: E-TDS, TCS, Advance Payment of Taxes-E Filing of taxes-procedure for e filing-interest payable by Assesses/Government- Appeals to high court/Supreme Court-Settlement Commission	6 Hours
<u>Text Books:</u>	1. Singhanian V K and Singhanian Monica: Corporate Tax Planning and Business Tax Procedure :New Delhi:Taxmann Publication Ltd.	
<u>Reference Books:</u>	1. Singhanian V. K. and Singhanian Kapil: Direct Tax Laws and Practice:NewDelhi:Taxmann Publication Ltd. 2. Mehrotra, H. C.& Goyal S P:Income Tax Law and Accounts:Agra: Sahitya Bhawan Publication. 3. Sally Jones and Shelly Rhodes Principal of Taxation for Business and Investment Planning: New Delhi: Mc Graw	

	Hill.	
	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE608	Discipline Specific Elective Course-10 B.Com (H) BSE) - Semester-VI Taxation	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding Taxation.	
CO-2	Understanding Direct and Indirect Tax.	
CO-3	Applying the measures to control pollution.	
CO-4	Analyzing the Direct Tax.	
CO-5	Applying the disaster management skills in case of disaster.	
CO-6	Developing plans and procedures to conserve environment.	
<u>Course Content:</u>		
Unit-1:	Introduction to Taxation, Direct Tax- Salaries, and Direct Tax- House Property.	6 Hours
Unit-2:	Direct Tax- Capital Gains, Direct Tax- Profits and Gains from Business and Profession, Direct Tax- Other sources.	6 Hours
Unit-3:	Direct Tax- Deductions, Direct Tax- Exemptions, Direct Tax- Advance Tax and Tax deducted at source	6 Hours
Unit-4:	Direct Tax- Filing return of income – Manually and Online.	6 Hours
Unit-5:	Introduction of GST : Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management.Taxmann Publications Pvt. Ltd., New Delhi. 2. Goyal, S.P.Direct Tax planning. Sahitya Bhawan, Agra. 3. T.P. Ghosh. IFRSs. Taxman Publications Pvt. Ltd. New Delhi. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE609	Discipline Specific Elective Course-11 B.Com (H) BSE)- Semester-VI Innovative Financial Services	L-3 T-0 P-0 C-3
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding Traditional Financial Services.	
CO-2	Understanding the concept of Factoring and Forefeiting.	
CO-3	Applying Issue management and Intermediaries.	
CO-4	Analyzing the Financial Services and Hire Purchase.	
CO-5	Applying the Consumer Finance.	
CO-6	Developing plans and procedures to conserve environment.	
Course Content:		
Unit-1:	Introduction to Traditional Financial Services. Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework.	6 Hours
Unit-2:	Factoring and Forefeiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forefeiting, Working of Forefeiting, Benefits and Drawbacks of Forefeiting, Practical Problems. Bill Discounting Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.	6 Hours
Unit-3:	Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue. Stock Broking: Introduction, Stock Brokers, Sub Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization.	6 Hours
Unit-4:	Financial Services and its Mechanism Lease and Hire-Purchase: Meaning, Characteristics Types of lease-Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing. Hire Purchase: Meaning, Characteristics, Advantages and Disadvantages of Hire Purchase.	6 Hours
Unit-5:	Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance Plastic Money: Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card, Debit Card, Smart card, Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention	6 Hours

	of Frauds and Misuse, Consumer Protection in Indian Scenario. Credit Rating: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating.	
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Khan, M.Y. (2015). Financial Services, 8/e; New Delhi: McGraw Hill Education. 2. Shanmugam, R. (2016). Financial Services, New Delhi: Wiley India. 3. Siddaiah, Thummuluri (2017). Financial Services, New Delhi: Pearson. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHDSE610	Discipline Specific Elective Course-12 B.Com (H) BSE)- Semester-VI Financial Technology	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding Banking Sector and Technology.	
CO-2	Understanding Financial Markets and Technology.	
CO-3	Applying the measures of Investment Banking.	
CO-4	Analyzing the opportunities of Insurance Sector.	
CO-5	Applying the Latest Software.	
CO-6		
<u>Course Content:</u>		
Unit-1:	Banking Sector & Technology: Business Structure & I.T. Framework Core Banking Solution & Transaction Cycles Clearing, Settlements & Transaction Processing Technology Set-Up & Risk Management.	6 Hours
Unit-2:	Financial Markets & Technology: IPO & Book Building Secondary Markets & Technology Set-up Trading Systems & Technology Back Office Technology.	6 Hours
Unit-3:	Investment Banking & Technology: Investment Banking & Technology Set-up. Recent trends in technology related Investment Banking, Scope of technology in Investment Banking Sector, Importance of Investment Banking.	6 Hours
Unit-4:	Insurance Sector & Technology: Distribution Channel, Technology Set-up., Recent trends in technology related Investment Banking, Scope of technology in Investment Banking Sector, Importance of Investment Banking.	6 Hours
Unit-5:	Brief Knowledge of Latest Software Uses: Overview of latest software use in Banking Sector, Financial Market, Investment Banking and Insurance Sector.	6 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Introduction to Financial Technology, Roy S. Freedman, Academic Press, 2017. 2. The Impact and Influence of Financial Technology on Banking and the Finance Industry, Richard Hayen, Paperback – December 2, 2016. 	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> <u>BCHDSE611</u>	Discipline Specific Elective Course-13 B.Com (H) BSE)- Semester-VI Financial Risk Management	L-3 T-0 P-0 C-3
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
<u>CO-1</u>	Understanding the Risk Management.	
<u>CO-2</u>	Understanding the Capital Asset Pricing Model.	
<u>CO-3</u>	Applying Arbitrage Pricing Theory.	
<u>CO-4</u>	Analyzing the role of exchange and Interest rates..	
<u>CO-5</u>	Applying the Derivatives.	
<u>CO-6</u>	Developing the commodity market.	
<u>Course Content:</u>		
<u>Unit-1:</u>	Introduction to risk management, Enterprise risk management, Corporate Governance and Corporate Risk Management.	6 Hours
<u>Unit-2:</u>	Case Studies, Basic Quants and Statistics, Capital Asset Pricing Model.	6 Hours
<u>Unit-3:</u>	Arbitrage and Arbitrage Pricing Theory – Multi-factor Model, Banking Sector, Information Risk, Data Quality Management and Risk Reporting.	6 Hours
<u>Unit-4:</u>	Role of Exchanges and Central Counterparty in Capital Market Trades, Interest Rates and Interest Rate Futures, Derivatives –Part I.	6 Hours
<u>Unit-5:</u>	Commodities Market Part I, Fixed Income Market Part I, Foreign Exchange Market.	6 Hours
<u>Text Books:</u>	1. Horcher, Karen.Essentials of Financial Risk Management. Wiley. 2. Rejda, G.E. (2010).Principle of risk management and insurance. 11th Edition. Englewood Cliffs,NJ: Prentice Hall.	
<u>Reference Books:</u>	* Latest editions of all the suggested books are recommended.	

Value Added Audit Course

Course Code: TMUGS401	Value Added Course-1 B.Com (H) BSE) - Semester-IV Managing Self	L-2 T-1 P-0 C-0
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding about the various personality traits, role of effective communication in personal growth of an individual.	
CO-2	Analyzing various tools and techniques available to improve the personality of an individual and various motivations of an individual.	
CO-3	Applying the tools and techniques to improve the communication skills and personality and learning to participate in Group discussions.	
CO-4	Applying the time management system in daily routine and presentation skills in formulating the presentation.	
CO-5	Develop an atmosphere where learning becomes a never ending process and every individual develop himself, Himself.	
Course Content:		
Unit-1:	Personal Development: Personal growth and improvement in personality, Perception, Positive attitude, Values and Morals, High self motivation and Confidence, Grooming	6 hours
Unit-2:	Professional Development: Goal setting and action planning, Effective and assertive communication, Decision making, Time management, Presentation Skills, Happiness, risk taking and facing unknown	5 hours
Unit-3:	Career Development: Resume Building, Occupational Research, Group discussion (GD) and Personal Interviews	9 hours
Text Book:	1. Robbins, Stephen P., Judge, Timothy A., Vohra, Neharika, Organizational Behaviour (2018), 18 th ed., Pearson Education	
Reference Book	1. Tracy, Brian, Time Management (2018), Manjul Publishing House 2. Hill, Napoleon, Think and grow rich (2014), Amazing Reads 3. Scott, S.J., SMART goals made simple (2014), Createspace Independent Pub. 4. Rathgeber, Holger, Kotter, John, Our Iceberg is melting (2017), Macmillan Burne, Eric, Games People Play (2010), Penguin UK https://www.indeed.com/career-advice/interviewing/job-interview-tips-how-to-make-a-great-impression https://www.hloom.com/resumes/creative-templates/ https://www.mbauniverse.com/group-discussion/topic.php	

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Evaluation Scheme: Continuous Evaluation

- Students will be evaluated on the score of 100 in every course.
- Evaluation of soft skill will follow continuous evaluation method

Details are as follows:

Total Marks	100 marks = Internal Marks (50)+ External Marks (50)														
Internal Evaluation (50 Marks):	<p>I. Continuous Evaluation -40 Marks</p> <p>Every student has to participate in minimum of 5 assessments assigned by the trainer carrying 8 marks each.</p> <p>List of type of assessments are as follows:-</p> <ol style="list-style-type: none"> a) Extempore b) JAM session c) Role Plays d) Debate e) Discussion f) Personal Mock Interview etc <p>II. Class Attendance – 10 Marks</p> <p>Distribution of attendance marks</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>% Attendance</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>0-10</td><td>1</td></tr> <tr> <td>11-20</td><td>2</td></tr> <tr> <td>21-30</td><td>3</td></tr> <tr> <td>31-40</td><td>4</td></tr> <tr> <td>41-50</td><td>5</td></tr> <tr> <td>51-60</td><td>6</td></tr> </tbody> </table>	% Attendance	Marks	0-10	1	11-20	2	21-30	3	31-40	4	41-50	5	51-60	6
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		61-70	7	
		71-80	8	
		81-90	9	
		91-100	10	
External Evaluation (50 Marks):	Oral Examination – 50 Marks Oral examination by committee of 2 skill trainers (including one external if available) other than who has taught the subject.			

Course Code: TMUGS501	Value Added Course-2 B.Com (H) BSE)- Semester-V Managing Work & Others	L-2 T-0 P-0 C-0
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the importance of creativity and innovation in the self-development of an individual.	
CO-2	Analyzing the causes of conflicts and spreading the importance of working in teams.	
CO-3	Applying the tools like negotiation and counseling to make the work environment worthy.	
CO-4	Evaluating one own performance with the help of mock interviews and Group discussion techniques.	
CO-5	Develop an atmosphere where people work in a team and understand the importance of working in a team.	
Course Content:		
Unit-1:	Intrapersonal Skills: Creativity and Innovation, Understanding self and others (Johari window), Stress Management, Managing Change for competitive success , Handling feedback and criticism	5 hours
Unit-2:	Interpersonal Skills: Conflict management, Development of cordial interpersonal relations at all levels, Negotiation, Importance of working in teams in modern organisations, Manners, etiquette and net etiquette	5 hours
Unit-3:	Interview Techniques: Job Seeking, Group discussion (GD), Personal Interview	10 hours
Text Book	1. Robbins, Stephen P., Judge, Timothy A., Vohra, Neharika,	
Reference Book	1. Organizational Behaviour (2018), 18 th ed., Pearson Education 2. Burne, Eric, Games People Play (2010), Penguin UK 3. Carnegie, Dale, How to win friends and influence people (2004), RHUK 4. Rathgeber, Holger, Kotter, John, Our Iceberg is melting (2017), Macmillan 5. Steinburg, Scott, Nettiquette Essentials (2013), Lulu.com https://www.hloom.com/resumes/creative-templates/ https://www.mbauniverse.com/group-discussion/topic.php https://www.indeed.com/career-advice/interviewing/job-interview-tips-how-to-make-a-great-impression	

Evaluation Scheme: Continuous Evaluation

- Students will be evaluated on the score of 100 in every course.
- Evaluation of soft skill will follow continuous evaluation method

Details are as follows:

Total Marks	100 marks = Internal Marks (50)+ External Marks (50)																						
Internal Evaluation (50 Marks):	<p>I. Continuous Evaluation -40 Marks Every student has to participate in minimum of 5 assessments assigned by the trainer carrying 8 marks each.</p> <p>List of type of assessments are as follows:-</p> <ol style="list-style-type: none"> a) Extempore b) JAM session c) Role Plays d) Debate e) Discussion f) Personal Mock Interview etc <p>II. Class Attendance – 10 Marks Distribution of attendance marks</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>% Attendance</th><th>Marks</th></tr> </thead> <tbody> <tr><td>0-10</td><td>1</td></tr> <tr><td>11-20</td><td>2</td></tr> <tr><td>21-30</td><td>3</td></tr> <tr><td>31-40</td><td>4</td></tr> <tr><td>41-50</td><td>5</td></tr> <tr><td>51-60</td><td>6</td></tr> <tr><td>61-70</td><td>7</td></tr> <tr><td>71-80</td><td>8</td></tr> <tr><td>81-90</td><td>9</td></tr> <tr><td>91-100</td><td>10</td></tr> </tbody> </table>	% Attendance	Marks	0-10	1	11-20	2	21-30	3	31-40	4	41-50	5	51-60	6	61-70	7	71-80	8	81-90	9	91-100	10
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External Evaluation (50 Marks):	<p>Oral Examination – 50 Marks Oral examination by committee of 2 skill trainers (including one external if available) other than who has taught the subject.</p>																						

VivaVoce Courses (VV)

<u>Course Code:</u> BCHVV651	Viva – Voce – 1 B.Com (H) BSE) - Semester-VI Financial Statement Analysis Report Evaluation (Based on Field Work)	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	At the end of this course students should be able to: <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. 	
<u>Guidelines:</u>	<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
<p>Report (Topic/Department/Area)</p> <p>At</p> <p>(Name of the Organization/Company)</p> <p>In partial fulfillment for the award of the degree of.....</p>		



Teerthanker Mahaveer Institute of Management and Technology (TMIMT)

Teerthanker Mahaveer University, Moradabad. Uttar Pradesh

Submitted by:

Student Name

II Semester

Year

Submitted to

Guide Name

Designation

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

B.Com (H) (BSE) as per CBCS (2020-21)

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

