

Study & Evaluation Scheme

of

Bachelor of Commerce (Honors)

{Specialization in Taxation and Accounting & Finance}

Applicable from Academic Session 2019-20 till revised]

[As per CBCS guidelines of UGC]



TEERTHANKER MAHAVEER UNIVERSITY

N.H.-24, Delhi Road, Moradabad, Uttar Pradesh-244001

Website: www.tmu.ac.in





TEERTHANKER MAHAVEER UNIVERSITY

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

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

<i>Study & Evaluation Scheme</i>			
SUMMARY			
Programme	Bachelor of Commerce – Honors (B.Com-H) Specialization in Taxation and Accounting & Finance.		
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)
Best out of three			
10	10	10	Attendance
			Total
			40
Duration of Examination		External	Internal
		3 Hours	1.5 Hours
To qualify the course a student is required to secure a minimum of 45% marks in aggregate including the semester end examination and teachers continuous evaluation.(i.e. both internal and external).A candidate who secures less than 45% of marks in a course shall be deemed to have failed in that course. The student should have at least 45% marks in aggregate to qualify the program.			

Question Paper Structure	
1	<i>The question paper shall 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.</i>
2	<i>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.</i>
3	<i>The remaining five questions shall have internal choice from within each unit; each question will carry 10 marks.</i>
IMPORTANT NOTES:	
1	<i>The purpose of examination will be to assess the Course Outcomes (CO) that will</i>

	<i>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
Bachelor of Commerce – (Honors)
B.Com- (H)

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) 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) 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) program will be 146 credits (one credit equals 10 hours).

Bachelor of Commerce(Honors)				
B.Com (H)				
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	14 courses of 4 Hrs./week/Course ,Total Hrs.56	14x4=56
2	Ability-Enhancement Compulsory Course (AECC)	4	6 courses of 4 Hrs./week/Course, Total Hrs. 24	6x4=24
3	Generic Elective (GE)	4	4 course of 4 Hrs./Week/Course, Total Hrs.16	4x4=16
4	Open Elective	3	2courses 3Hrs./Week/Course , Total Hrs. 06	2x3=6
5	Skill-Enhancement Elective Course (SEC)	4	5 courses 4 Hrs/Week/Course, Total Hrs. 20	5x4=20
6	Discipline Specific Elective (DSE)	4	4 courses 4 Hrs./Week/Course Total Hrs. 16	4x4=16
7	Viva-Voce (VV)	4	2 courses 5Hrs./Week/Course, Total Hrs.10	2x5=10
8	Value Added Audit Course (VAC)	0	2 courses of 2Hrs/Week/Course, Total Hrs.4	2x0=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 BBA program:

Core Course (CC): Core courses of BCOM Hons 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 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 13 core courses of 4 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 4 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 5 SE courses of 4 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 Marketing Management, Human Resource Management, Finance and International Business. It will be covered in two semesters (V &VI) of third year of the program relevant to chosen disciplines of elective courses of the program. Each student will have to choose four discipline specific elective courses (DSECs) as a **specialization** (Marketing Management, Human Resource Management, Finance and International Business); 2 in Semester V and 2 in Semester VI respectively. Each DSEC will carry 4 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.

B.Com – H (Programmes Outcomes)

The learning and abilities or skills that a student would have developed by the end of three-year Bcom(Pass) 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 can demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.
PO:5	Business Knowledge: Students can 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 business and management concepts, theories, tools, techniques and principles.
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 use of appropriate techniques to effectively manage business challenges
PSO:4	Demonstrating progressive learning of various tax issues and tax forms related to individuals
PSO:5	Applying the facts and rules for problem-solving skills to solve real world problems

	related to business and management.
PSO:6	Applying domain knowledge for computer programming and implementing the same in E-Commerce sector.

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 BCOM Hons 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 BBA 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 Programme 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)

Semester I

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-1	BCHCC101	Business Organization	4	0	0	4	40	60	100
2	CC-2	BCHCC102	Corporate Accounting	4	0	0	4	40	60	100
3	CC-3	BCHCC103	Principles of Economics	4	0	0	4	40	60	100
4	GEC-1	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
5	AECC-1	TMUGE101	English Communication-I	3	0	2	4	40	60	100
6	AECC-2	BCHAE102	Environmental Studies	4	0	0	4	40	60	100
7	SEC-1	-	Any 1 from the SEC Group	3	0	2	4	40	60	100
Total				26	0	4	28	280	420	700

Semester II

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-4	BCHCC201	Financial Accounting	4	0	0	4	40	60	100
2	CC-5	BCHCC202	Enterprise Information System	4	0	0	4	40	60	100
3	CC-6	BCHCC203	Money & Banking	4	0	0	4	40	60	100
4	GEC-2	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
5	AECC-3	TMUGE201	English Communication-II	3	0	2	4	40	60	100
6	SEC-1	-----	Any 2 from the SEC Group	4	0	0	4	40	60	100
7	SEC-2	----		4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700

Semester III

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-7	BCHCC301	Business Statistics	4	0	0	4	40	60	100
2	CC-8	BCHCC302	Auditing	4	0	0	4	40	60	100
3	CC-9	BCHCC303	Income Tax	4	0	0	4	40	60	100
4	CC-10	BCHCC304	Cost Accounting	4	0	0	4	40	60	100
5	GEC-3	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
6	AECC-4	TMUGE301	English Communication-III	3	0	2	4	40	60	100
7	AECC-5	BCHAE301	Human Values & Professional Ethics	4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700

Semester IV

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-11	BCHCC401	Financial Management	4	0	0	4	40	60	100
2	CC-12	BCHCC402	Strategic Management	4	0	0	4	40	60	100
3	GE-4	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
4	AECC-6	TMUGE401	English Communication-IV	3	0	2	4	40	60	100
5	SEC-3	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
6	SEC-4	-		4	0	0	4	40	60	100
7	OE-1	-	Open Elective -1	3	0	0	3	40	60	100
Total				26	0	2	27	280	420	700

Value added 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	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-13	BCHCC501	Management Accounting	4	0	0	4	40	60	100
2	OE-2	-	Open Elective -2	3	0	0	3	40	60	100
3	DSEC-1	-	Select 1 course from the DSE Group A/B	4	0	0	4	40	60	100
4	DSEC-2	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
5	VIVA-1	BCHVV551	Summer Training Report Evaluation	5	0	0	5	50	50	100
Total				20	0	0	20	210	290	500

Value added 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
-------	----------	--------------------------	---	---	---	---	----	----	-----

Semester VI

S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-14	BCHCC601	Advance Management Accounting	4	0	0	4	40	60	100
2	DSEC-4	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
3	DSEC-5	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
4	VIVA-2	BCHVV651	Financial statement Analysis Report Evaluation	5	0	0	5	50	50	100
Total				17	0	0	17	170	230	400

Generic Elective Courses (GEC-Group)

S. No	Code	Course	L	T	P	C
Semester I (Any one)						
1	BCHGE101	Mercantile Law	4	0	0	4
2	BCHGE102	Indian Economy	4	0	0	4
Semester II(Any one)						
3	BCHGE201	Company Law	4	0	0	4
4	BCHGE202	Macro Economics	4	0	0	4
Semester III(Any one)						
5	BCHGE301	Entrepreneurship Development	4	0	0	4
6	BCHGE302	Business Environment	4	0	0	4
Semester IV(Any one)						
7	BCHGE401	Material and Production Management	4	0	0	4
8	BCHGE402	Economic Law	4	0	0	4
Open Electives						
Semester IV (Any one from the open elective list)						
9	-	Open Elective -1	-	-	-	3
Semester V (Any one from the open elective list)						
10	-	Open Elective -2	-	-	-	3

Skill Enhancement Course (SEC- Group)

S.No	Code	Course	L	T	P	C
Semester I (Any one)						
1	BCHSE101	Computer Fundamentals	3	0	2	4
2	BCHSE102	Advance Excel	3	0	2	4
Semester II (Any Two)						
3	BCHSE201	Business Mathematics	4	0	0	4
4	BCHSE202	Business Communication	4	0	0	4
5	BCHSE203	Personal selling and Salesmanship	4	0	0	4
Semester IV(Any two)						
6	BCHSE401	Computerized Accounting	4	0	0	4
7	BCHSE402	Operation Research	4	0	0	4
8	BCHSE403	E-Commerce / E - Business	4	0	0	4

Discipline Specific Electives (DSE Group)

Students have to select **Any One Group** out of the following two Groups:-

Group-A: Accounting & Finance

Group B: Taxation

Group – A						
(Accounting & Finance)						
V Semester						
(Choose any two courses)						
S.No	Code	Course	L	T	P	C
1	BCHDSE501	Indian Financial System	4	0	0	4
2	BCHDSE502	Security Analysis and Portfolio Management	4	0	0	4
3	BCHDSE503	Project Management	4	0	0	4
VI Semester						
(Choose any two courses)						
4	BCHDSE601	Advance Accounting	4	0	0	4
5	BCHDSE602	Financial Reporting and Standards	4	0	0	4
6	BCHDSE603	Working Capital Management	4	0	0	4

Group – B						
(Taxation)						
V Semester						
(Choose any two courses)						
S.No	Code	Course	L	T	P	C
1	BCHDSE504	Goods and Service Tax (GST)	4	0	0	4
2	BCHDSE505	Personal Investment and Tax Planning	4	0	0	4
3	BCHDSE506	Advance Cost Accounting	4	0	0	4
VI Semester						
(Choose any two courses)						
4	BCHDSE604	Corporate Tax Planning	4	0	0	4
5	BCHDSE605	Direct and Indirect Tax Administration	4	0	0	4
6	BCHDSE606	Banking and Insurance	4	0	0	4

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 Course (CC)

Course Code: BCHCC101	Core Course -1 B.Com (H)-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:	<ol style="list-style-type: none"> 1. Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 2. Hillier Frederick S. & Hillier Mark S., Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, McGraw-Hill. 3. Koontz, Principles of Management, McGraw Hill. 4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India. 5. Charles W L Hill, Steven L McShane, &#39;Principles of Management&#39; Mcgraw Hill. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHCC102	Core Course - 2 B.Com (H) – 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 ask in external examination	1. Forfeiture and reissue of shares. 2. Redemption of preference shares. 3. Debentures issued as collateral security. 4. Redemption of debentures. 5. Preparation of cash flow statement as per AS-3(Indirect Method).	

	6. Preparation of fund flow statement. 7. Calculation of purchase consideration. 8. Calculation of minority interest. 9. Preparation of consolidated balance sheet.	
<u>Text Books:</u>	1. Maheshwari S.N. & Maheshwari S.K.: Corporate Accounting:New Delhi: Vikas Publication.	
<u>Reference Books:</u>	1. Gupta Nirmal Kumar:CorporateAccounting: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: Mayoer Paperbacks. 5. Gupta R.L, &RadhaswamyM.:CorporateAccounting: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) 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: 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. 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.	8 Hours

	Theory of Revenue: Concept of Revenue, Relationship between TR, MR and AR.	
Unit-5:	Market and Market Structure: Concept and Different types of Market and their characteristics. 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.	8 Hours
<u>Text Books:</u>	1. Jhingan M. L, Micro Economics, New Delhi, Vrinda Publications.	
<u>Reference Books:</u>	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. * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC201	Core Course -4 B.Com (H)- Semester-II Financial Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the accounting standards, accounting equations, double entry system vs. single entry system and also the instruments to control credit in the country.	
CO-2	Understanding the concept of classification & summarization of entries by preparing of ledger and trial balance.	
CO-3	Understanding the concept of rectification of errors and BRS.	
CO-4	Developing the understanding about pass book and cash book recording by preparation of BRS.	
CO-5	Analyzing the conditions of financial markets and its impact on the economy.	
CO-6	Analyzing transactions through balance sheets and preparing financial statements.	
Course Content:		
Unit-1:	Introduction of Accounting: Need of Accounting, Meaning of Accounting, Characteristics of Accounting, Stages of Accounting, Objectives of Accounting, Difference between Accounting, Accountancy and Book Keeping. Basis of Accounting, Functions of Accounting, Branches of Accounting, Advantages or Role of Accounting, Limitations of Accounting. Basic Terminology. Generally Accepted Accounting Principles: Meaning, Classifications & Limitations.	8 Hours
Unit-2:	Accounting Standards and Recording of Transactions: Accounting Standards of India (only overview). Accounting Equations: Meaning and Calculations. Double Entry System: Meaning, Classifications, Rules of Debit and Credit, Analysis of Transactions, Advantages and Disadvantages. Journal: Meaning, Objectives, Rules of Journalizing, Advantages and Limitations; Sub- Division of Journal: Journal Proper and Special Journal (Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Payable Books & Bills Receivable Books.) Numerical: Accounting Equations & Journal Entries.	8 Hours
Unit-3:	Preparation of Cash Book, Classifications & Summarization of Transactions: Cash Book: Meaning, Types of Cash Book (Simple, Double Column and Triple Column) and Petty Cash Book. Ledger: Meaning, Format, Ledger Posting, Balancing of Accounts, Difference between Journal & Ledger and Advantages. Trial Balance: Meaning, Objectives, Methods of preparing Trial Balance, Advantages and Limitations. Numerical: Trial Balance (Preparation of Trial Balance or Rectification of Trial Balance and Cash Book (Triple Column) .	8 Hours
Unit-4:	Analysis and Interpretation of Transactions:	8 Hours

	Final Accounts: Meaning, Ascertainment of Income, Trading and Profit & Loss Accounts, Balance Sheet, Limitations, Precautions while preparing Final Accounts and Manufacturing Accounts. Final Accounts with Adjustments : Meaning of Adjustments, Accounting of Adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Unearned Income, Depreciations, Bad Debts, Provision for Bad Debts and Doubtful Debts, Provision for Discounts on Debtors, Reserve for Creditors, Interest on Capital, Interest on Loan & Interest on Loan. Numerical: Preparation of Final Accounts with Adjustments	
Unit-5:	Understanding the Concept of Rectification of Errors and BRS: Rectification of Errors: Meaning, Methods, Types of Errors from the point of view of Rectifications. Bank Reconciliation Statement (BRS): Meaning, Need, Objectives, Importance, Steps of Preparing the Bank Reconciliation Statement, Methods or Techniques of preparing BRS. Numerical: Preparation of BRS.	8 Hours
Numerical Problems to be ask in external examination	<ol style="list-style-type: none"> 1. Accounting Equations and Journal Entries. 2. Trial Balance (Preparation of Trial Balance & Rectification of Trial Balance. 3. Preparation of Cash Book (Triple Column only). 4. Preparation of Final Accounts with Adjustments. 5. Preparation of BRS. 	
<u>Text Books:</u>	Sofat Rajni & Hiro Preeti, Basic Accounting, New Delhi: PHI. <ol style="list-style-type: none"> 1. Ramachandran & Kakani, Financial Accounting for Management, New Delhi: McGraw Hill. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhattacharya. S.K, Accounting for Management: Text and Cases, New Delhi: Vikas Publishing House. 2. Bhattacharya, How to Read a Balance Sheet: Adapted to Indian laws & requirements, New Delhi: Oxford and IBH Publishing Company Pvt. Ltd. 3. Grewal T. S. ,Introduction to Accounting. New Delhi : S. Chand & Company. 4. Horngren, Charles T., Sundem, Gary L., Elliott John.A and Philbrick, Donna, Englewood Cliffs: Introduction to Financial Accounting, Prentice Hall International. 5. Maheswari&Maheswari, Accounting for Managers, New Delhi : Vikas Publishing House. Banerjee Ashok, Financial Accounting, New Delhi : Excel Books. 6. Goyal V.K. & Goyal Ruchi, Financial Accounting, New Delhi: PHI. 7. Juneja, Jain, & Chawla, Fundamentals of Accounting, New Delhi: Kalyani Publisher. <p>Anthony Robert N. et al. Accounting: Text and cases, New Delhi: McGraw Hill. * Latest editions of all the suggested books are recommended</p>	

<u>Course Code:</u> BCHCC202	Core Course -5 BCom(H)- Semester-II Enterprise Information System	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts and technologies used in the field of management information systems.	
CO-2	Comparing the processes of developing and implementing information systems.	
CO-3	Analyzing the role of information systems in organizations, the strategic management processes its part of analyzing aspect.	
CO-4	Understanding various systems, types of MIS & decision making process and its tools.	
CO-5	Applying various information systems like DBMS and latest like AI (Artificial intelligence) etc. to accomplish the information objectives of an organization.	
CO-6	Understanding the decision support system and its role in enterprise management system.	
<u>Course Content:</u>		
Unit-1:	Introduction to Enterprise Information System (EIS): Introduction, Concept & Definition, Benefits, Risks and control. Role of EIS, Process of EIS Management, EIS- A tool for management process. Diagrammatic representation of businesses using flowchart.	8 Hours
Unit-2:	Planning and Decision making: Tools of Planning, EIS Business Planning; Decision making concept, Integrated ERP and Non Integrated ERP System. Business Process Modules and their integration with financial and Accounting System.	8 Hours
Unit-3:	Information and System: Information concepts, EIS & Reporting system concepts and MIS, Data Analytics and Business Intelligence. Business Reporting and Fundamentals of XBRL.	8 Hours
Unit-4:	Components of Automated Information System: Application System, Data Base, Network and Operating System with related risks and controls. Types of EIS: Success and failure of EIS, different types of EIS & their applications.	8 Hours
Unit-5:	Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial Intelligence (AI) System, Knowledge based expert System (KBES), MIS & the role of DSS, Transaction Processing System (TPS), Enterprise Management System (EMS).	8 Hours
<u>Text Books:</u>	1. Laudon <i>K.C.</i> & Laudon <i>J.P.</i> , Management Information Systems, Galgotia Publishers.	
<u>Reference Books:</u>	1. Jawedkar W.S., Management Information System, McGraw-Hill. 2. Mudrick R.G., An Information System for Modern Management, Pearson. 3. Jaiswal Mahadeo, Management Information System,	

	<p>OxfordUniversityPress.</p> <ol style="list-style-type: none">4. O'Brien J.,Management Information System, McGraw-Hill.5. Oz E,Management Information System , Vikas publications. <p>* Latest editions of all the suggested books are recommended.</p>	
--	---	--

Course Code: BCHCC203	Core Course-6 B.Com (H) - Semester-II Money and Banking	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept , theories and functions of money .	
CO-2	Analyzing the theory of demand and supply .	
CO-3	Knowing about the inflation and how it affect the economic growth of a country.	
CO-4	Understanding the various types of banking structure and working of Reserve Bank of India	
CO-5	Understanding the concept of negotiable instrument and their advantages and disadvantages.	
Course Content:		
Unit-1:	Function and Theories of Money: Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations.	8 Hours
Unit-2:	Demand and Supply of Money: Demand & supply of Money, Liquidity Preference Theory, Money Multiplier.	8 Hours
Unit-3:	Economic Growth: Inflation, Deflation, Stagflation & Devaluation, their types & importance of Economic growth, Elementary Study of monetary Standards.	8 Hours
Unit-4:	Bank and their Types: Bank- Definition & Function, Methods of Credit creation, types of Banks, Central Banking rate & functions in a developing economy. RBI & Indian money market, Recent trends in Indian Banking.	8 Hours
Unit-5:	Negotiable Instruments : Relationship between banker & customer, Negotiable instruments, Bills of exchange & Promissory notes, Endorsement & crossing, presentation, collection & payment of negotiable instruments, Dishonor, noting & protesting of negotiable instruments, Banking Clearing house. Salient features of the Banking regulation Act-1449 & RBI Act - 1934 with amendment up to date.	8 Hours
Text Books:	1. Stephen G. Cecchetti, Money banking & Financial Markets, Thomson Publications.	
Reference Books:	1. Vaish M.C., Money Banking, Vikas Publication. 2. Machiraju H.R., Indian Financial System, Vikas Publications. Fabozzi , Foundations of Financial Markets and Institutions , Pearson Education, 3rd Ed. 3. Khan M.Y., Financial Services, Tata McGraw Hill. * Latest editions of all the suggested books are recommended.	

Course Code: BCHCC301	Core Course -7 B.Com (H) - 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. 	
Text Books:	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: BCHCC302	Core Course – 8 B.Com (H) - Semester-III Auditing	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 auditing, its type, standards and process.	
CO-2	Analyzing the importance of internal and external audit with regard to the specific type of business.	
CO-3	Applying the process of company audit follow the preparation of audit programme.	
CO-4	Applying various methods involved in finding out the associated risk with the project and various issued related to project control.	
CO-5	Applying the procedure of appointing and removal of company auditor.	
CO-6	Evaluating the various audit standards and ensure their applicability during conduction of audit.	
Course Content:		
Unit-1:	Introduction: Auditing – Meaning & definition, objectives, features, origin & evolution, basic principles, techniques, advantages scope, limitations and classification. Difference between Accountancy & auditing and Auditing & investigation. Internal Control, Internal Check, Internal Audit, Internal control and auditor. Concept of true and fair view and concept of auditor’s independence.	8 Hours
Unit-2:	Procedure of Auditing: Audit Process – Preparation before the commencement of audit, Audit plan, Audit program, Audit file, Audit Note book, Audit working papers. Audit procedure – Tick marks, Routine checking, Test checking, Audit in depth and Overall checking. Voucher, Vouching, Verification and Valuation of Assets and Liabilities. Difference between vouching and verification. Concept of audit evidence.	8 Hours
Unit-3:	Company Audit: Company Auditor – Qualifications & disqualifications, Ceiling limit, Appointment, Removal, Remuneration, Rights & Duties, Legal status of auditor, Classes of auditor. Audit Report - Contents and types, Audit Committee & Auditor’s certificates. Liabilities of an auditor.	8 Hours
Unit-4:	Meaning and significance of Cost audit, Tax audit, Management audit, Audit in Electronic Data Processing (EDP) Environment and Social audit. Special points in audit of different types of undertakings. (Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies).	8 Hours
Unit-5:	Elementary knowledge of Auditing and Assurance Standards. Standard-Setting process, Auditing and Assurance Standards Board in India. Overview of some leading cases : Case-1. Kingston Cotton Mills Co. Ltd., Case-2. London Oil Storage Vs. Seer Hasluck and Co. 1904, Case-3. Newton Vs. Birmingham Small Arms Co., 1906	8 Hours
Text Books:	1. Tandon, B. N. S. Sudharshanam and S. Sudharabahu: A Handbook of Practical Auditing: New Delhi: S. Chand and Co. Ltd.	

<u>Reference Books</u>	<ol style="list-style-type: none">1. Institute of Chartered Accountants of India: Auditing and Assurance Standards: New Delhi: ICAI.2. Gupta, Kamal & Arora, Ashok, "Fundamentals of Auditing: New Delhi: McGraw Hill publishing Co. Ltd.3. Ghatalia, S. V: Practical Auditing: New Delhi: Allied Publishers Private Ltd.4. Basu, S. K.: Auditing-Principles and Techniques: New Delhi: Pearson Education.5. Jha, Aruna,: A Student's Guide to Auditing: New Delhi: Taxmann.	
-------------------------------	--	--

Course Code: BCHCC303	Core Course -9 B.Com (H) - Semester-III Income Tax	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the Indian tax environment, basic terminologies, tax implication and rate of tax applied.	
CO-2	Understanding the various income head, deduction, and procedure for computing taxable income.	
CO-3	Applying the rules for computing the income under various heads and Gross total income	
CO-4	Applying the concepts for computing the taxable income of various persons as per Income tax Act.	
CO-5	Evaluating the actual tax liability after considering set off and carry forwarding of losses under various heads.	
CO-6	Applying the procedure of income tax and filing the returns manually or through software.	
Course Content:		
Unit-1:	Basic Concepts: Basic concepts of Income tax income, Agricultural income, Person, Assesses, Assessment year, Previous year, Gross total income, Total income, Tax Rates, maximum marginal rate of tax.	8 Hours
Unit-2:	Residential Status: Residential Status of an Individual, Company, Firm, Conditions to calculate Residential Status, Incidence of tax. Exempted income under section 10. <i>Numerical: Residential Status of an Individual.</i>	8 Hours
Unit-3:	Salary Income: Income from Salaries, Allowances and Perquisites, Computation of salary income. <i>Numerical: Calculation of Taxable Salary.</i>	8 Hours
Unit-4:	Other Heads of Income: Overview of Income from House Property Profit and Gains of Business or Profession, , Income from Capital Gains, & Income from Other sources. Deductions from Gross Total Income with special reference to Individuals. <i>Numerical: Income of House Property/ Capital Gains.</i>	8 Hours
Unit-5:	Computation of Total Income & Filing of Returns: Set off & Carry Forward of Losses, Computation of Total Income, Net Income, Gross Tax payable. Filing of Returns, Preparation of return of income manually, through software. <i>Numerical: Set off and carry forward of losses/ Assessment of Individuals.</i>	8 Hours
Text Books:	1. Mehrotra H.C.: Income Tax Law and Accounting;Agra:Sahitya Bhawan Publications.	
Reference Books:	1. Singhania V.K.:Income Tax Law and Practice:NewDelhi:Taxmann. 2. Dr Girish Ahuja, Dr Ravi Gupta:Students Guide to Income Tax Laws:New Delhi: Bharat Law House. 3. Agarwal Rajeev: Income Tax Law and Accounting:NewDelhi:NavneetPrakashan.	

	* Latest editions of all the suggested books applicable for latest relevant Assessment Year are recommended.	
--	---	--

<u>Course Code:</u> BCHCC304	Core Course -10 B.Com(H) - Semester-III Cost Accounting	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts and need of cost accounting, types of cost and its objectives.	
CO-2	Analyzing the concept of cost audit and its significance in reducing the cost without compromising the quality of product.	
CO-3	Applying the various concept to cost according to the types of business and ventures.	
CO-4	Evaluating the process costing mechanism and standard costing mechanism with the help of practical problems	
CO-5	Develop a cost leadership mechanism so that the objectives of cost accounting can be fulfilled.	
<u>Course Content:</u>		
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. PrashantaAthma, 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>	

Course Code: BCHCC401	Core Course - 11 B.Com (H) - Semester-IV Financial 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 of Financial Management, it 's objectives .	
CO-2	Understanding the role, functions and process of financial management; structure and functions of financial markets; various financial instruments and financial intermediaries.	
CO-3	Understanding the Indian Financial System and recognizing the need of financial planning.	
CO-4	Applying the structure and functions of financial markets, various financial instruments and financial intermediaries.	
CO-5	Analyzing the impact of short term and long term financial decisions of an organization and the various tools used for such decisions.	
CO-6	Making various capital budgeting decisions through various techniques of project appraisal.	
Course Content:		
Unit-1:	Introduction to Financial Management: Finance: Meaning, Types –Public Finance, Corporate Finance & Personal Finance; Features of Finance; Aims of Finance Function; Organization structure of finance; Financial Management: Meaning, Definition, Scope, Objective and Importance ; Role of a Financial Manager; Financial Planning: Steps in Financial Planning and Principles of a Sound Financial Planning.	8 Hours
Unit-2:	Time Value of Money: Time Value of Money: Meaning, Definition and Need; Future Value: Single Flow, Uneven Flow & Annuity; Present Value: Single Flow, Uneven Flow & Annuity; Doubling of Period; Valuation: Concept of Valuation; Valuation of Bonds & Debentures, Preference Shares and Equity Shares. <i>Numerical: Time value of Money (Future Value and Present Value) and Valuation of Bond and Debentures.</i>	8 Hours
Unit-3:	Financing Decision: Capital structure: Meaning, Definition, Objective, Forms, Factors influencing Capital Structure; Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and Modigliani & Miller Approach, Optimum Capital Structure; Cost of Capital: Meaning, Definition, Importance and Computation(Ke, Kd , Kp and Ko after tax and before tax); Leverages: Meaning, Definition and Types of Leverages. <i>Numerical: Capital structure (NI & NOI), Cost of Capital (Ke, Kd, Kp& Ko)</i>	8 Hours
Unit-4:	Investment Decision: Capital Budgeting: Meaning, Definition, Features, Significance and Factors; Techniques: Payback Period (PBP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. <i>Numerical: Pay Back Period, NPV and IRR.</i>	8 Hours
Unit-5:	Dividend Decision: Dividend: Meaning, Definition, Determinants of Dividend Policy, Types of Dividends and Models (Walter, Gordon and MM)	8 Hours

<u>Text Books:</u>	1. Pandey I.M., Financial Management:New Delhi: Vikas Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Rustagi, R.P. Financial Management: Theory, Concepts and Problems, New Delhi : Galgotia Publishing Company. 2. Chandra Prasanna, Fundamentals of Financial Management, New Delhi: McGraw Hill. 3. Khan & Jain, Financial Management:New Delhi: Tata McGraw-Hill. 4. Reddy G. Sudarsana, Financial Management Principles & Practice, New Delhi : Himalaya Publishing House. 5. Van Horne, Financial Management and Policy, New Delhi, Pearson Education. <p>* Latest edition of all books is recommended.</p>	

Course Code: BCHCC402	Core Course -12 B.Com (H) - Semester-IV Strategic Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept, techniques, process and levels.	
CO-2	Analyzing the business environment to formulate the strategy.	
CO-3	Applying and implementing a good strategy with holistic and multi-functional perspectives.	
CO-4	Understanding concepts, techniques and tools of business continuity planning.	
CO-5	Analyzing the effectiveness of strategy at various levels of management for review and correction through managerial decisions.	
Course Content:		
Unit-1	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 Books:	1. Srinivasan, Strategic Management , New Delhi: PHI. 2. Thompson and Strickland, Strategic Management Concept and Cases, New Delhi: McGraw Hill. 3. McCarthy et. AI , Business Policy and Strategy, New Delhi: McGraw Hill. 4. P K Mishra & Sukul Lomash, Business Policy and Strategic Management , New Delhi: Vikas Publishing * Latest edition of all books is recommended.	

Course Code: BCHCC501	Core Course - 13 B.Com (H) - 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
Text Books:	1. M.N. Arora, A Text book of Cost & Management Accounting, New Delhi : Vikas Publishing House.	
Reference Books:	1. Bhattacharyya S.K. & Dearden J., Accounting for Management, New Delhi : Vikas Publication.	

	<ol style="list-style-type: none">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: BCHCC601	Core Course - 14 B.com(H) - Semester-VI Advance 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 advance management accounting, its various tools and technique.	
CO-2	Applying current management accounting techniques and practices in the organizational context.	
CO-3	Appraise and analyze management accounting control systems design and implementation in organizations.	
CO-4	Evaluating the effectiveness of alternative management accounting techniques and applying them to organizational cost management practices.	
CO-5	Analyzing various cost related issues and help organization to achieve cost leadership with the help of proper cost management techniques.	
Course Content:		
Unit-1:	Introduction: Limitation of financial Accounting, Employment of Management Accounting, Definition & Scope, Role of Market Accountant Controller functions Managerial Services Management Information system.	8 Hours
Unit-2:	Business Budgets Budgetary Control Capital Budgets: Objectives, Advantages, Limitations and Essentials of Budgets and Budgetary control organization of budgetary control, Classification of budgets, Flexible Budgets, Fundamentals of Capital budgeting Preparation of capital Budget.	8 Hours
Unit-3:	Working Capital: Importance of working capital estimation surplus character of investment, Fund flow statement, Concept funds, concept of flows, preparation of fund flow statement uses and limitations, Cash flow statement, Concept of cash and notional construction of cash flow statement.	8 Hours
Unit-4:	Marginal Costing & Break Even Analysis: Concept of Marginal Costing, Variable and absorption costing, Benefits & Limitations of cost, Volume & Profit analysis, Break Even point, Margin of safety, Make or buy decision	8 Hours
Unit-5:	Standard Costing & Variance Analysis: Standard Costing & Historical Costing, Establishment of cost standards, Steps involved in Standard costing, Variance analysis, Material Variance, Material Price variance, Material usage variance, Material mix variance, labour Variance, Idle Time variance, Over head variance	8 Hours
Text Books:	1. Charles t. Horn Gaxy, L Sundem; Introduction to Management Accounting: New Delhi: Prentice Hall.	
Reference Books:	1. Vinayakam N; Tools & Technique Management Account: New Delhi: Himalayan Publishing House. 2. Gupta S.P.: Management Accounting: Agra: Sahitya Bhawan Publication. 3. Goyal Rajiv; Management Accounting: New Delhi: International Book House Pvt Ltd.* Latest editions of all the suggested books are recommended.	

Ability-Enhancement Compulsory Course (AECC)

Course Code: TMUGE101	Ability-Enhancement Compulsory Course - 1 B.Com (H) – 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) Gift of Magi – O. Henry	4 Hours
Text Books:	1. Singh R.P.: An Anthology of Short stories: New Delhi: O.U.P.	

Reference Books:	<ol style="list-style-type: none"> 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 subtitles) 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) - 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) - 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 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	60 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: TMUGE301	Ability-Enhancement Compulsory Course-4 B.Com (H) - 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.	
Reference Books	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 & Distributors. 5. Chaudhary Sarla, <i>Basic Concept of Professional Communication</i> , New Delhi: Dhanpat Rai Publication. 6. Agrawal, Malti, <i>Professional Communication</i> , Meerut: KrishanaPrakashan Media (P) Ltd.	

Methodology:				
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 beutilized.			
6	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 40 Marks			External Evaluation 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	60 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			

<u>Course Code:</u> BCHAE301	Ability-Enhancement Compulsory Course-5 B.Com (H) - Semester-III Human Values and Professional Ethics	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the various values and ethics in Indian Perspective and know about ethical dilemmas.	
CO-2	Analyzing the various ethical dilemmas and their resolution process along with ethical theories.	
CO-3	Following the various ethical practices and procedures so as to grow the business.	
CO-4	Evaluating the impact of ethical practices on business relations and their future benefits.	
CO-5	Develop strategies to initiate such and ethical environment where code of conduct are being made and followed willingly.	
Course Content:		
Unit-1:	Values: Values: Introduction, sources of value system, Types of values, Significance of values, Indian value system, values of Indian manager, Teaching from Indian scriptures like Mahabharata, bhagwadgita, Ramayana , Quran and its applications in management.	8 Hours
Unit-2:	Business Ethics: Definition of Ethics, nature of ethics, types of ethics, Ethics and morality, Need and significance of business Ethics, code of conduct and Ethics for manager.-	8 Hours
Unit-3:	Ethical Dilemmas: Ethical Dilemmas- sources and their resolutions. Ethical decision making, Work ethics, Ethical and unethical practices in India.	8 Hours
Unit-4:	Impact of Ethics: Ethical issues related with marketing, Human resource management, Finance, Intellectual property rights. Environmental ethics.	8 Hours
Unit-5:	Understanding ethical codes recommended by various committees: SEBI; Murthy; Birla & others.	8 Hours
Text Books:	1. Masters, G. M. Introduction to Environmental Engineering and Science, New Delhi : Prentice Hall India Pvt. Ltd.	
Reference Books:	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. Dr. A. K., Environmental Chemistry, New Delhi : New Age Publishers 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>	

Course Code: TMUGE401	Ability-Enhancement Compulsory Course-6 B.Com (H)- 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, KrishanaPrakashan Media (P) Ltd.	
Methodology:		
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			
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 40 Marks			External Evaluation 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	60 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 Elective Course

Course Code: BCHSE101	Skill-Enhancement Course -1 B.Com (H) - Semester-I Computer Fundamentals	L-3 T-0 P-2 C-4
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.	8 Hours
Unit-2:	MS-Word: Uses and Components of MS-Word, Working with Tables, Preparations of Documents, Editing and Formatting in MS-Word, Short Cut keys ,Mail Merge, Alignments, Types of Charts, Hyperlinks, Print layout, Page Orientations , Preparations of CV. in MS-Word.	8 Hours
Unit-3:	MS-Excel: Uses and Components of MS-Excel, Working with Workbook and Worksheet, Working with Rows and Columns, Editing and Formatting in MS-Excel, Different Formulas in Excel, Uses of different tools, Types of charts, Sorting of Data in MS-Excel	8 Hours
Unit-4:	MS-PowerPoint: Uses and Components of MS-PowerPoint, Inserting Pictures and Objects in PowerPoint , Working with Slides ,Prepare Slides using Animations in PowerPoint, Editing and Formatting in PowerPoint, Header and Footer, Inserting Sounds, Custom Animation, Slide show and Transitions	8 Hours
Unit-5:	Internet and Social Media: Internet, Search Engine, E-Mail, Uploading and Downloading of files, saving and making new folders. Creating page on face book, creating profile on LinkedIn, Creating profile on twitter and handling twitter.	8 Hours

Text Books	1. Cyganski, Information Technology: Inside and Outside, New Delhi: Pearson Education.	
Reference Books:	<ol style="list-style-type: none"> 1. Leon A. & Leon M., Introduction to Computers, New Delhi: Vikas Publications. 2. Leon, Fundamentals of Information Technology, New Delhi: Vikas Publications. 3. Kakkar D.N., Goyal R., Computer Applications in Management, New Delhi: New Age. 4. Basandra S.K., Computers Today, New Delhi: Galgotia Publications. 5. Sinha Pradeep K., Computer Fundamentals, 6th Edition, New Delhi: BPB Publications <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHSE102	Skill Enhancement Course - 2 B.Com (H) - Semester-I Advance Excel	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding and modifying Excel options.	
CO-2	Developing the skills of working in MS excel.	
CO-3	Applying the data consolidation feature to combine data from several workbooks into one.	
CO-4	Applying a variety of data validation techniques.	
CO-5	Applying the data consolidation feature to combine data from several workbooks into one	
CO-6	Creating recorded macros in Excel, summaries of spreadsheets using subtotals and range of controls in a worksheet.	
Course Content:		
Unit-1:	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.	8 Hours
Unit-2:	Getting Advance in excel - Sorting Data by values, colors , etc, Filtering by numbers , text , values , logical functions ,colors , Using Filters to Sort Data, Using Auto filter, Creating a custom AutoFilter, advance Filtering Options.	8 Hours
Unit-3:	Custom and Conditional Formats - Creating a custom format, Create a custom number format, Conditional Formatting, Creating Conditional Formatting, Editing Conditional Formatting, Adding Conditional Formatting, Deleting Conditional Formatting from the selected range	8 Hours
Unit-4:	Data Validation - Specifying a valid range of value of a cell, specifying a valid value for a cell, Specifying custom validation based on formula for a cell.	8 Hours
Unit-5:	Working with Range Names - Using Range names, creating range names, Using range names in formulas, Creating range names from headings, Deleting range names	8 Hours
Text Books:	1. Excel 2010 Bible by John Walkenbach, John Wiley	
Reference Books:	1. Excel 2007 & 2010 for Dummies by Greg Harvey, Willey. 2. Software: Microsoft Excel 2018 Latest Version of excel software 3. New perspective on Microsoft Office Excel 2007 & 2010. * Latest editions of all the suggested books and latest software are recommended.	

Course Code: <u>BCHSE201</u>	Skill-Enhancement Course -3 B.Com (H) - Semester-II Business Mathematics	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the role of business Mathematics in the field of business/industry.	
CO-2	Understanding the role of business mathematics in the field of business/industry.	
CO-3	Applying matrix operation, minors, cofactors, use cofactor method to find inverse of a matrix, use Cramer's rule to solve systems of equations	
CO-4	Applying statistical knowledge so as to make statistical analysis in business which thereby help them in further studies in management.	
CO-5	Evaluating the underlying assumptions of analysis tools in business.	
Course Content:		
Unit-1:	Matrix: Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition,, Subtractions & Multiplication of Matrix.	8 Hours
Unit-2:	Minors, Co-factor and Determinant of matrix, Inverse of Matrix: Rank of Matrix, Use of Matrix in Business.	8 Hours
Unit-3:	Solution to a system of equation by the Adjoint Matrix method &Guassian Elimination Method.	8 Hours
Unit-4:	Percentage, Ratio and Proportion: Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.	8 Hours
Unit-5:	Set-Theory: Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business.	8 Hours
<u>Text Books:</u>	1. Render & Stair Jr, Quantitative Analysis for Management, Prentice-Hall.	
<u>Reference Books:</u>	1. Gupta C B, An Introduction to Quantitative Methods, Vikas Publishers. 2. Earshot L, Essential Quantitative Methods for Business Management and Finance, Palgrave. 3. Levin Rubin, Mathematics for Management, New Delhi ; Pearson. * Latest editions of all the suggested books are recommended.	

Course Code: BCHSE202	Skill-Enhancement Course -4 B.Com (H) - Semester-II Business Communication	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the barriers to effective communication and ways to overcome them.	
CO-2	Utilizing analytical and problem solving skills appropriate to business communication..	
CO-3	Applying business communication strategies and principles for effective communication in group discussions , presentations and in any domestic and international business situations..	
CO-4	Demonstrating effective oral business presentation skills.	
CO-5	Applying Communicate via electronic mail, Internet, and other technologies.	
CO-6	Applying appropriate organizational formats and channels used in developing and presenting business messages and official correspondence.	
Course Content:		
Unit-1:	Introduction: Business Communication: Definition of Business Communication, Process of Business Communication, Business Communication Model, Objectives of Business Communication, Principles of Business Communication, Importance of Business Communication, Importance Feedback. Channels of Business Communication, Types of Business Communication, Dimensions of Business Communication, Barriers to Business Communication Verbal, Non-Verbal, Formal, Informal communication.	8 Hours
Unit-2:	Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.	8 Hours
Unit-3:	Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing	8 Hours
Unit-4:	Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.	8 Hours
Unit-5:	Barriers to Effective Communication and ways to overcome them, Listening: Importance of Listening, Types of Listening , Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills,	8 Hours
Text Books:	1. Sinha K. K. ,Business Communication , New Delhi : Galgotia Publishing Company.	
Reference Books:	1. Sharma R. C. & Krishna Mohan, Business Correspondence and Report Writing, New Delhi: McGraw-Hill Publishing Company Limited. 2. Balasubrahmanyam M., Business Communication, Chennai:Vani Educational Books. 3. Siman Howard, Creating a Successful CV , New York: Dorling Kindersley. 4. Rayudu C.S., Media and Communication Management , Mumbai: Himalaya Publishing House. * Latest editions of all the suggested books are recommended.	

Course Code: BCHSE203	Skill Enhancement Course - 5 B.Com (H) - Semester-II Personal Selling and Salesmanship	L-4 T-0 P-0 C-4
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.	8 Hours
Unit-2:	Introduction to Theories of Selling: AIDA, Right set of circumstances theory of selling, Buying Formula theory of selling, Behavioral Equation theory.	8 Hours
Unit-3:	Personal Selling Process-I: Prospecting- objectives, sources and methods, Lead Generation, Getting appointment, Sales Responsibilities and Preparation; Pre approach-step toward sales planning-elements of sales call planning; Customer need discovery & Analysis; Approach- sales presentation/ demonstration- selection of appropriate presentation method, essentials of presentation, sales presentation mix-persuasive communication, visual presentation and dramatization, Use of questions-Direct questions, nondirective questions, rephrasing, redirect questions.	8 Hours
Unit-4:	Personal Selling Process-II: Handling objection- hidden, stalling, no need, money objection, etc., objection handling techniques, Closing the 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.	8 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, Managing Yourself and Time, Cold Call Mechanism.	8 Hours
Text Books:	1. Fundamentals of Selling, New Delhi: Tata McGraw Hill Futrell Charles M., A B C's of Selling, New Delhi: AITBS.	
Reference Books:	1. Reilly Tom, Value Added Selling, New Delhi: McGraw Hill. 2. Stevens Howard, Achieving Sales Excellence, New Delhi :Viva Books Pvt. Ltd. 3. Schiffman Stephan, Power Sales Presentation, New Delhi: Adams Media Corporations. 4. Chitwood Roy, World Class Selling , New Delhi: JAICO Publishing House./ * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHSE401	Skill-Enhancement Course -6 B.Com (H) Semester-IV Computerized Accounting	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts 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.	
<u>Course Content:</u>		
<u>Unit-1:</u>	Accounting packages: Computerized Accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation	8 Hours
<u>Unit-2:</u>	Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.	8 Hours
<u>Unit-3:</u>	Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.	8 Hours
<u>Unit-4:</u>	Creation of Company – Journal entry, Ledger – vouchers.	8 Hours
<u>Unit-5:</u>	Tally – Preparation of Final Accounts.	8 Hours
<u>Text Books:</u>	1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications	
<u>Reference Books:</u>	1. K Mohankumar&Rajkumar,Vijay Computer Applications in Business:NewDelhi: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:NewDelhi:Nicole Imprints (P). *Latest editions of all the suggested books are recommended.	

Course Code: BCHSE402	Skill-Enhancement Course -7 B.Com (H) Semester-IV Operation Research	L-4 T-0 P-0 C-4
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.	8 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.	8 Hours
Unit-3:	Assignment Problems: Assignment Problem using Hungarian Method, Solution of unbalanced Assignment Problem, Problems of Assignment with maximization objective.	8 Hours
Unit-4:	Theory of Games: Two person zero - sum games, Games of pure strategies and of mixed strategies, Rule of dominance, Graphical solution to games.	8 Hours
Unit-5:	Job Sequence: Johnsons Algorithm for n Jobs and Two machines, n-Jobs and three machines, Two Jobs and m-Machines, n-Job and m-Machines.	8 Hours
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, Management Science/ Operations Research, Vikas Publications. * Latest editions of all the suggested books are recommended.	
--	---	--

Course Code: BCHSE403	Skill Enhancement Course-8 B.Com (H) Semester-IV E- Commerce/ E-Business	L-4 T-0 P-0 C-4
Course Outcomes:	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.	8 Hours
Unit-2:	Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites, Olx, Amazon, Snapdeal.	8 Hours
Unit-3:	Mechanics of making payment through internet: Online payment mechanics, Electronic payment system; Electronic payment system; Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, E-cheque, Electronic Data Interchange EDI.	8 Hours
Unit-4:	Laws relating to online transaction: Salient features, security in e-commerce:- Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.	8 Hours
Unit-5:	Indian perspective: Benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e- commerce, Emerging trends and technologies of ecommerce, from e-commerce to e-business. Web Security: Introduction, firewalls and transaction security.	8 Hours
Text Books:	1. Kalakota and whinstone, frontiers of Electronic commerce, New Delhi: Pearson education.	
Reference Books:	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.	

Generic Elective Course (GE)

Course ode: BCHGE101	Generic Elective Course - 1 B.Com (H) - 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 & plegdee, Rights & duties of pledge, pledger & plegdee.	8 Hours
Unit-4:	Contract of Agency: Meaning, Creation of Agency, Termination of Agency, Irrevocable Agency; Agent- Meaning, Who may be Agent, Agent vs. Servant, Agent vs. Independent Contractor, classification of Agents, Extent of Agent Authority, Delegation of Authority of Agent, Meaning & Appointment of Sub- Agent, Meaning of Substituted Agent, Rights and Duties of Agent, Principal- Meaning and Position of Principal.	8 Hours

Unit-5:	The Negotiable Instruments Act, 1881: Negotiable Instruments- Meaning, Characteristics, Presumptions, Types, Promissory Note- Meaning and Characteristics, Bills of Exchange- Meaning and Essential Characteristics, acceptance- Meaning and Characteristics, Cheque- Meaning and Characteristics, , Crossing of Cheque, Holder and Holder in due course, Endorsement, Dishonor of Bill, Noting, Protesting and Hundies.	8 Hours
<u>Text Books:</u>	1. 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 SunainaKanojia, Business Laws, New Delhi: Ane Books Pvt. Ltd. 2. Chadha P R Business Law, Galgotia, New Delhi: Publishing Company. 3. Maheshwari & Maheshwari, Business Law, New Delhi: National Publishing House. 4. 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) - 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 And Policy Of The Government; Food Security And Public Distribution System; Salient Features Of The Relevant Union Budget.	8 Hours
Text Books:	1. Datt&Sundharam, Indian Economy, New Delhi: S Chand.	
Reference Books:	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) - 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:NewDelhi: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: Sultan Chand Publications. 3. Avtar Singh:CompanyLaw:NewDelhi:Eastern Publications.	

Course Code: BCHGE202	Generic Elective Course – 4 B.Com (H) - Semester-II Macro Economics	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 Macroeconomics and its interrelations with Microeconomics.	
CO-2	Understanding how the economy is regulated through monetary and fiscal policies.	
CO-3	Analyzing the income determination through classical and Keynesian economics.	
CO-4	Analyze different phases of trade cycle, demonstrate various trade cycle theories, understand the impact of cyclical fluctuation on the growth of business, and lay policies to control trade cycle	
CO-5	Applying simple models of international trade to study the flow of goods between countries and discuss the costs of protectionism within the context of such models	
Course Content:		
Unit-1:	Introduction:Macro Economics; Meaning, definition & importance. National Income: Meaning, Concept of National Income, Measurement of National Income. Circular Flow of Income- two sector economy, three sector economy and four sector economy.	8 Hours
Unit-2:	Classical Theory of Employment: Says law and Wage- price flexibility: The Classical Theory of Employment and output (Income) - A formal full employment model- determination of income and employment where there is no saving & investment, with saving & investment and with role of money, prices & inflation. Classical theory of output and employment: complete classical model.	8Hours
Unit-3:	Consumption Function: Concept, Average & Marginal propensity to consume, Importance of Consumption Function. Saving Function: Concept, Average & Marginal propensity to save. Keynes theory of Consumption- determinants of propensity to consume, objective factors and Importance.	8Hours
Unit-4:	Investment Function: Meaning of Investment, Types of Investment: (Business fixed investment, Residential investment and Inventory investment), and Autonomous Investment & Induced Investment. Keynes Theory of Investment, factors causing shift in investment demand curve. Accelerator theory of investment. Impact of Inflation, Monetary policy and Fiscal Policy on investment	8Hours
Unit-5:	Theory of Multiplier: Concept, Derivation of investment multipliers, Assumptions, Leakages in multiplier process, importance.IS-LM Analysis; Derivation and shifts of IS and LM curves. Intersection of IS and LM Curves (Simultaneous equilibrium of goods and money markets), Role of monetary and fiscal policy by using IS-LM curves.	8Hours
Text Books:	1. Ahuja H.L., Macroeconomics Theory and Policy, New Delhi : S.Chand.	
Reference Books:	1. Mishra S. K. &Puri V. K., Modern Macro Economic Theory, New Delhi: Himalayan Publishing House. 2. Edward Shapiro, Macro Economic Analysis, New Delhi : Mc Graw Hill, 3. JhigamM.L.&StephenJ.K.ManagerialEconomics,NewDelhi:Vrinda Publications. 4. Vaish M.C., Macro Economic Theory,NewDelhi:Vikas Publishing House Pvt. L. * Latest editions of all the suggested books are recommended.	

Course Code: BCHGE301	Generic Elective Course - 5 B.Com (H) - Semester-III Entrepreneurship Development	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of entrepreneurship development for recognizing a business opportunity that fits the individual capacity/ expansion of an existing business.	
CO-2	Analyzing the ability to find an attractive market that can be reached economically.	
CO-3	Analyzing the basic governmental procedures required for an entrepreneurial activity and complying with them.	
CO-4	Evaluating the tools and techniques before finalization of a project.	
CO-5	Applying the ability to provide a self-analysis in the context of an entrepreneurial career	
Course Content:		
Unit-1:	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
Text Books:	1. Dynamics of Entrepreneurship Development - Vasant Desai, New Delhi.	
Reference Books	<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. 6. Business Gurus Speak - S.N.Chary, New Delhi. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHGE302	Generic Elective Course – 6 B.Com (H) - Semester-III Business Environment	L-4 T-0 P-0 C-4
Course Outcomes:	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 strategies, pros & cons of globalizations and globalization of Indian Business.	8 Hours
Text Books:	1. Francis Cherunilam, Business Environment Text & Cases, New Delhi; Himalayan Publishing House.	

<p><u>Reference</u> <u>Books:</u></p>	<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.	
---	---	--

Course Code: BCHGE401	Generic Elective Course – 7 B.Com (H) - Semester-IV Material and Production Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of production and material management, maintenance methods of manufacturing functions, location and plant layout.	
CO-2	Analyzing the facilities and location layout in different organizational contexts.	
CO-3	Understanding methods of statistical quality control to solve various problems faced during business operations.	
CO-4	Understanding and analyzing existing store management and purchase policy of and organization.	
CO-5	Understanding and analyzing policy of material and store management system so as to get the maximum out of it.	
Course Content:		
Unit-1:	Introduction: Nature of Production – Production as a system, organizational function – Decision making in production–Characteristics of modern production and operations functions organization of production function – Recent trends in Production and Operation function-Methods of Manufacturing – Intermittent, Continuous, Flexible Manufacturing systems – Comparison of various manufacturing system – Characteristics of Modern Manufacturing –Operations in the Service sector- Manufacturing Vs Service operations	8 Hours
Unit-2:	Facilities Location and Layout: Introduction to plant location – Location need analysis – Factors affecting plant Location decision – Comparison of site location area – Introduction to Plant layout –Essentials of good plant Layout – Types of Layout – Process, Product, Fixed Position, Group and Cell Layout.	8 Hours
Unit-3:	Materials Handling System and Design of Work System: Introduction -Elements of Material Handling System – Principles of Material Handling System, Unit Load Concept – Selection of Material Handling System – Types of Material Handling Equipment – Work study Method study and Work Measurement Numerical Problems	8 Hours
Unit-4:	Maintenance Management and Statistical Quality Control: Introduction – Areas of Maintenance – Types of Maintenances – Planning and scheduling of Maintenance – Control of Maintenance – Introduction to SQC – Inspection and Quality Control – Statistical Quality Control – Types of Control Charts for Variables and Attributes – Numerical Problems	8 Hours
Unit-5:	Purchase and Stores Management: Objectives, Functions, Purchasing cycle and Purchase Policies – Vendor rating – Vendor Rating Methods – Numerical Problems in Vendor Rating – Introduction to stores management – Stores Location – Stores Layout – Stock Verification and Documents pertaining to purchase and stores management.	8 Hours

<u>Text Books:</u>	1. Aswathappa K., K.Shridhara Bhat ., “Production and Operations, Management”, New Delhi ; Himalaya Publishing House.	
<u>Reference Books:</u>	1. Paneerselvam R., “Production and Operations Management”, New Delhi; PHI Learning Private limited. 2. Saravana Vel P., “Production and Operations Management”, New Delhi: Margam publishers. * Latest editions of all the suggested books are recommended.	

<u>Course Code:</u> BCHGE402	Generic Elective Course -8 B.Com (H) - Semester-IV Economic Law	L-4 T-0 P-0 C-4
<u>Course Outcomes:</u>	On completion of the course, the students will be :	
CO-1	Understanding the concepts of foreign exchange management transactions in capital and current accounts, FDI & FDI Policy in India.	
CO-2	Understanding the regulation, provisions of foreign exchange management Act.	
CO-3	Analyzing the competition at various levels understanding anti-competitive agreements, concepts and provisions of competitions Act.	
CO-4	Understanding various provisions, applicability of consumer protection act.	
CO-5	Understanding the concepts of FII & and analyzing the FDI in India and abroad by Indian Companies.	
<u>Course Content:</u>		
Unit-1:	Foreign Exchange Management: Objectives and Definitions under FEMA, 1999, Current Account Transactions and Capital Account Transactions, FDI Policy, Foreign Direct Investment in India and Abroad.	8 Hours
Unit-2:	Foreign Contribution (Regulation) Act, 2010: Foreign Contributions and Hospitality, Exemptions, Powers of Central Government, Adjudication, Appeal and Compounding. Offences and Penalties.	8 Hours
Unit-3:	Foreign Trade Policy: Main Features Special Focus Initiatives Served from India Scheme Export Promotion Council Vishesh Krishi and Gram Udyog Yojana (vi) Focus Market Scheme; Focus Product Scheme; Duty Exemption and Remission Schemes; Advance Authorization Scheme; DFRC; DEPB; EPCG, etc. EOUs, EHTPs, STPs, BPTs and SEZs.	8 Hours
Unit-4:	Competition : Concept of Competition Development of Competition Law Competition Policy Competition Act, 2002 – Anti Competitive Agreements, Abuse of Dominant Position, Combination, Regulation of Combinations, Competition Commission of India; Appearance before Commission, Compliance of Competition Law	8 Hours
Unit-5:	Consumer Protection Act: Consumer Protection Act, 1986 Consumer Protection in India Genesis of the Law and Objects Rights of Consumers Nature and Scope of Remedies Appearance before Consumer Dispute Redressal Forum	8 Hours
<u>Text Books:</u>	1. Dr. V.K. Aggarwal : Consumer Protection Law and Practice; New Delhi: Bharat Law House.	
<u>Reference Books:</u>	1. Kuldeep Saxena : Consumer Protection Act & Rules, Law Links. 2. Vinod Dhall : Competition Law Today – Concepts, Issues and the Law in Practice; Oxford University Press, New Delhi. 3. Dr. Gurbax Singh : Law of Consumer Protection; Bharat Law Publications, 22, Tarun Enclave, Pitampura, New Delhi . 4. Bare Act : Foreign Exchange Management Act	

Open Electives

Course Code: -	Open/Generic Elective Course – 9 B.Com (H) - Semester-IV Open Elective -1	L-3 T-0 P-0 C-3
<p>Note: The course shall be selected from the list of open electives provided by the University.</p>		

Course Code:	Open/Generic Elective Course – 10 B.Com (H) - Semester-V Open Elective -2	L-3 T-0 P-0 C-3
<p>Note: The course shall be selected from the list of open electives provided by the University.</p>		

Program/Discipline Specific Elective Courses (DSE)

Accounting & Finance

Course Code: BCHDSE501	Discipline Specific Elective Course-1 Specialization- Accounting & Finance B.Com (H) - Semester-V Indian Financial System	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the role and significance of Indian Financial System, its working and scope.	
CO-2	Analyzing the management and control of commercial banks and role of RBI in their smooth functioning.	
CO-3	Evaluating the role and contributing of mutual fund industry in the development of financial market.	
CO-4	Analyzing the working of non-banking financial companies and their contributing in growth of Indian financial market.	
CO-5	Analyzing the contribution of various financial services provided in Indian financial system to raise funds from the market.	
Course Content:		
Unit-1:	Financial System and Markets: Constituents and functioning of Financial System; Role and functions of RBI. Regulation of money and credit.	8 Hours
Unit-2:	Management of Commercial Banks & Insurance Sector Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating. Insurance industry in India. General Insurance and Life Insurance.	8 Hours
Unit-3:	Mutual Funds, and Credit Rating: The concept & Role of Mutual Funds, Types of Mutual Funds, Mutual Fund Structure & constituent, Concept of Credit rating, Types of credit rating, Advantages and Disadvantages of credit rating, Credit rating agencies and their methodology and process	8 Hours
Unit-4:	NBFCs: Their status and types, working and strategies for commercial viability of NBFCs	8 Hours
Unit-5:	Leasing: Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting-Features Merits and Demerits. Factoring - Features Merits and Demerits.	8 Hours
Text Books:	1. Bhole L.M.: Financial Institutions and Markets,;NewDelhi:McGraw-Hill.	
Reference Books:	<ol style="list-style-type: none"> 1. Bhole L.M.: Financial Institutions and Markets:NewDelhi:McGraw-Hill. 2. Srivastava, R.M & Nigam Divya: Management of Financial Institutions:New Delhi: Himalaya Publishers. 3. Gurusamy R.: Financial Services &Markets:New Delhi: Thomson Brooks. 4. Khan M.Y.: Financial Services:NewDelhi:Mc Graw Hill. 5. Fabozzi: Foundations of Financial Markets and Institutions:New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHDSE502	Discipline Specific Elective Course-2 Specialization- Accounting & Finance B.Com (H) - Semester-V Security Analysis and Portfolio Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the term risk and return with the investment point of view along with the various financial products available for investment.	
CO-2	Analyzing the risk and return tradeoff with the view pint of investing in risky security.	
CO-3	Applying the various approaches to invest in equity and find out the expected returns.	
CO-4	Evaluating the working of SEBI with regard to protect the investor.	
CO-5	Analyzing the significance and mode of operandi of derivative market and its future in Indian context.	
Course Content:		
Unit-1:	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.	8 Hours
Unit-2:	Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.	8 Hours
Unit-3:	Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.	8 Hours
Unit-4:	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.	8 Hours
Unit-5:	Investor Protection: Roles Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	8 Hours
Text Books	1. Chandra Prasanna: Investment Analysis and Portfolio Management: New Delhi: McGraw Hill.	
Reference Books:	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 Proffolio Management : Vikas Publications. 5. Jones C.P.: Investments Analysis and Management: United States: Wiley. * Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE503	Discipline Specific Elective Course-3 Specialization- Accounting & Finance B.Com (H) - Semester-V Project Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of Project management, complex issue of project management, tools, techniques and their implication and usefulness in corporate life.	
CO-2	Evaluate the various associated risk involved in a Project.	
CO-3	Applying the tools and techniques involved in resource allocation and cost estimation in a project keeping in mind the social cost benefit analysis.	
CO-4	Applying various methods involved in finding out the associated risk with the project and various issued related to project control.	
CO-5	Analyzing various computer related tools and techniques which are helpful in project evaluation and review of project.	
CO-6	Developing strategies to initiate, execute, monitor and control a project suitable to business environment.	
Course Content:		
Unit-1:	Introduction: Project Management: concepts of project and project management, Nature and scope of Project management, Generation and screening of project ideas.	8 Hours
Unit-2:	Project Appraisal: Market and Demand Analysis, Situation Analysis, Collection of Information, Market survey, Demand Forecasting.	8 Hours
Unit-3:	Feasibility: Technical, Financial and risk Analysis of Project	8 Hours
Unit-4:	Social Cost Benefit Analysis (SCB), UNIBO approach.	8 Hours
Unit-5:	Multiple Project and Constraints: Constraints, Method of ranking: Mathematical Programming Approach.	8 Hours
<u>Text Books:</u>	1. Chandra Prasanna:Project: Preparation Appraisal Budgeting and Implementation:New Delhi: Mc Graw Hill.	
<u>Reference Books:</u>	1. Goyal B.B.: Project Management: A Development Perspective:NewDelhi:Deep& Deep Publications. 2. Mohsin M.: Project Planning and Control: New Delhi:Vikas Publishing House. 3. Chaudhary S.: Project Management:New Delhi: Mc Graw Hill Publications. * Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE601	Discipline Specific Elective Course-4 Specialization- Accounting & Finance B.Com (H) - Semester-VI Advance Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various accounting concepts and standards.	
CO-2	Analyzing the working of non-profit organization and their accounting procedures.	
CO-3	Applying the concept of accounting in various other formats of working like , royalty accounting, branch accounting, and hire purchase etc.	
CO-4	Evaluating the profit and loss from working in partnership with the accounting information developed.	
CO-5	Developing the accounting procedure to cope up with any format and type of business transaction.	
Course Content:		
Unit-1:	Accounting Standards: Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards (A brief description).	8 Hours
Unit-2:	Accounts of Non-Profit Organization: Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet.	8 Hours
Unit-3:	Branch Accounting: Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System.	8 Hours
Unit-4:	Royalty Account: Royalty Account, Joint Venture and Consignment.	8 Hours
Unit-5:	Accounting for Partnership Firms: Including Admissions, Retirement, Death and Dissolution of partnership.	8 Hours
<u>Text Books:</u>	1. Maheshwari S.N., Maheshwari S.K.: Financial Accounting;New Delhi: Vikas Publishing House Pvt. Ltd	
<u>Reference Books:</u>	1. Shukla, M.C. Grewal, S.P:AdvancedAccounts:New Delhi: S.Chand. 2. Jain, S.P., Narang, K.N.: Advanced Accountancy:New Delhi: Kalyani Publishers. 3. Gupta, R.L., Radhaswamy,M: Advanced Accountancy:NewDelhi:S.Chand. 4. Tulsian, P.C. :Financial Accounting:NewDelhi:McGraw-Hill Publishing Co.Ltd. 5. Mukharji A. Hanif M:Financial Accountin:NewDelhi:McGraw-Hill Publishing Co.Ltd. * Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE602	Discipline Specific Elective Course-5 Specialization- Accounting & Finance B.Com (H) - Semester-VI Financial Reporting and Standards	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the need and significance of international financial reporting standards.	
CO-2	Analyzing the barriers come in the way of following the international financial reporting standards.	
CO-3	Evaluating the regulatory framework and working of agencies involved in implementation of IFRS in India.	
CO-4	Conducting a comparative analysis of GAAP and International financial Reporting standards.	
CO-5	Applying the international financial reporting standers in preparation of books of accounts and financial statements.	
Course Content:		
Unit-1:	Basics: Concept of Accounting Standards, GAAP for UK, USA and India. International Accounting Standards, Financial Statements - Role of Financial Reporting in Financials, Emergence of International Financial Reporting Standards.	8 Hours
Unit-2:	IFRS Composition: Major areas in IFRS and their role in Financial Reporting – Presentations, Cash Flows, Inventory, Foreign Currency, Joint Ventures, Insurance Contracts, Financial Instruments, Compatibility with IAS.	8 Hours
Unit-3:	Regulatory Framework and Agencies involved: Formation and role in IFRS - Standing Interpretations Committee, International Financial Reporting Interpretations Committee, International Accounting Standards Committee, International Standards Accounting Board, Standards Advisory Council, Institute of Chartered Accountants of India, Institute of Cost Accounts of India, and Institute of Company Secretaries of India.	8 Hours
Unit-4:	Joining IFRS – Indian Perspective: A path to convergence, various deadlines and required amendments in Indian Accounting Standards, Problems faced, different deadline dates for different sectors to join IFRS, Uniformity in Financial Reporting – Benefits and detriments to Indian and Foreign Companies.	8 Hours
Unit-5:	Comparative Analysis between Indian GAAP& IFRS	8 Hours
Text Books:	1. Rustagi R.P :Accounting Standards: Galgotia Publications.	
Reference Books:	1. Jayaprakash Reddy:Financial Accounting & Software :APH Publication. 2. Snowwhite:Indian Accounting Standards & GAAP: Dolphy D’Souza Publications 3. Understanding IFRS Fundamentals: International Financial Reporting Standards 4. Ghosh T.P., AnkarathNandkumar Kalpesh Mehta, Yass A.Alkafaji :John Wiley & Sons. 5. Alexander :Global Financial Reporting and Analysis.	

Course Code: BCHDSE603	Discipline Specific Elective Course-6 Specialization- Accounting & Finance B.Com (H) - Semester-VI Working Capital Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and theory of working capital, its various components and sources to finance working capital.	
CO-2	Analyzing the need of working capital in a business as per the operation and nature of that business.	
CO-3	Applying the tools to manage the working capital and its various components.	
CO-4	Evaluate the internal sources to finance the working capital by retaining an appropriate amount of profit.	
CO-5	Analyzing the capital structure and allow the optimum capital available in the firm through cash management etc.	
Course Content:		
Unit-1:	Financing for Working Capital: Working capital management Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long term financing of working capital.	8 Hours
Unit-2:	Cash and Receivables Management: Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.	8 Hours
Unit-3:	Inventory Management: Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.	8 Hours
Unit-4:	Capital Structure of Firm: Capital structure decisions – capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.	8 Hours
Unit-5:	Dividend Policy: Dividend policy – Theories of dividend policy: relevance and irrelevance dividend decision. Walter’s & Gordon’s model, Modigliani & Miller approach. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)- concepts and components.	8 Hours
Text Books:	1. Pandey I. M. :Financial Management:NewDelhi;Vikas Publications.	
Reference Books:	1. Van Horne: Financial Management and Policy: new Delhi: Pearson Education. 2. Knott G.: Financial Management: New Delhi: Macmillan International. 3. Khan and Jain: Financial Management: New Delhi: McGraw Hill. 4. Prasanna Chandra: Fundamentals of Financial Management :New Delhi: MH 5. Rustagi R.P.: Financial Management: New Delhi: Taxmann. * Latest editions of all the suggested books are recommended.	

Program/Discipline Specific Elective Courses (DSE)

Taxation

Course Code: BCHDSE504	Discipline Specific Elective Course-1 Specialization - Taxation B.Com(H)- Semester-V Goods and Service Tax	L-4 T-0 P-0 C-4
Course Outcomes:	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.	
Course Content:		
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.	8 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.	8 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.	8 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.	8 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.	8 Hours
Text Books	1. Mehrotra H.C. & Agarwal V.P. :Goods and Services Tax-GST:Agra:Sahitya Bhawan Publications.	
Reference Books:	1. Gupta N K & Bhatia Sunaina:Goods& Service Tax:NewDelhi:Bharat Law house. 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 * Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE505	Discipline Specific Elective Course-2 Specialization- Taxation B.Com(H)- Semester-V Personal Investment and Tax Planning	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various income tax provisions, principles and objectives of tax-planning, tax-planning through investments, and tools and techniques of personal tax management.	
CO-2	Understanding the Indian income tax system and its impact on personal financial planning decision-making.	
CO-3	Evaluating personal financial planning decisions and strategies in light of tax laws and policies.	
CO-4	Evaluating, quantifying the economic effect of, and recommending specific tax saving techniques.	
CO-5	Developing tax planning strategies and techniques for personal financial planning clients.	
Course Content:		
Unit-1:	Tax planning: Need for Tax planning- Principles and Objectives of Tax Planning-Obligation of parties to tax planning-Tax Planning, Tax Avoidance & Tax Evasion-Legal thinking on Tax planning-Tax avoidance & Tax Evasion-Personal Tax Planning-Scope of personal tax planning	8 Hours
Unit-2:	Tax planning with reference to Residential status: Tax Planning through exempted incomes-Tax Planning through permissible deductions-Tax planning with reference to clubbing provisions-tax Planning through set off and carry forward to losses.	8 Hours
Unit-3:	Tax Planning for different heads of Income: Tax planning measures relating to income from salary-Income from House property-income from business or profession-income in the form of capital gains and income from other sources	8 Hours
Unit-4:	Tax planning Through Investments: Tax Planning through various tax saving investments avenues available for individuals like Mutual Funds Unit Linked Insurance Plan, Bonds, Equity Linked saving Schemes, Post Office Saving Schemes and Others.	8 Hours
Unit-5:	Personal Tax Management: Assessment of Individuals, Assessment Procedure, Advance payment of Tax, Tax Deductions or collection source, Appeals and Revision, personal Tax Planning, with reference to wealth tax and gift tax.	8 Hours
Text Books:	1. Singhania V. K.: Direct Taxes: Law and Practice :New Delhi: Taxmann Publication.	
Reference Books:	1. Datey V. S. : Indirect Taxes: Law and Practice: New Delhi :Taxmann Publication. 2. Gaur and Narang: Income Tax Wealth Tax and tax Planning: New Delhi: Kalyani Publishers. 3. Lal B. B. : Direct Taxes: Income Tax Wealth Tax and Tax Planning: New Delhi: Pearson Education	
	* Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE506	Discipline Specific Elective Course-3 Specialization- Taxation B.Com(H) - Semester-V Advance 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 costing methods and techniques appropriate to a variety of different businesses.	
CO-2	Understanding the role of accounting within organizations and prepare and interpret various statements.	
CO-3	Understanding the basic concepts and processes involved in target costing, standard costing, service costing, quality costing, operation costing and its accounting system and control.	
CO-4	Developing an ability to calculate the cost of products, jobs, contracts, processes and services.	
CO-5	Analyzing various accounting methods and their application in business organization.	
CO-6	Evaluate the costing method to be applied in an organization in terms its viability in saving costs.	
Course Content:		
Unit-1:	Weighted Average and FIFO: FIFO Process Costing; Materials Issued at various stages; Process Costing with multiple Departments; Journal Entries for Process Costing; Impact of Flexible Manufacturing and JIT on Process Costing.	8 Hours
Unit-2:	Process Costing-Addition of Materials, Spoilage and defective Units: Addition of Materials; Accounting for spoilage; Abnormal gain; Accounting for Rework; Reworked in as separate Process; Accounting for scrap Material and Waste.	8 Hours
Unit-3:	Joint product and By Product Costing: Joint Products, By Products and Scrap; Split-off point; Joint Costs and Common Costs; Assigning Joint Costs to Joint Products; Accounting for By products ;Decision Making for Further Processing.	8 Hours
Unit-4:	Standard costing: Standard Cost Defined; Standard Costing; Advantages of Standard Cost System; Types of Standards; Consideration in Establishing Standard. Standard Costing for Material, Labor and Overhead.	8 Hours
Unit-5:	Target Costing: Theory of Constraints, Life Cycle Costing and Strategic Cost. Service Costing: Meaning, Transport Costing, Power Costing, Canteen Costing, Hospital Costing, Educational Institute.	8 Hours
Text Books:	1. Hansen & Mowen: Cost Management Accounting; New Delhi; South-Western.	
Reference Books:	<ol style="list-style-type: none"> 1. Jawaharlal: Cost Accounting; New Delhi: Mcgraw Hill. 2. Banerjee: Cost Accounting: Theory and Practice; New Delhi: PHI. 3. Drury : Management and Cost Accounting; New Delhi: Cengage Learning. 4. Nigam & Jain: Cost Accounting - An Introduction: New Delhi: PHI. 5. L. Gayle Rayburn: Cost Accounting; New Delhi: Mc Graw Hill. <p>* Latest editions of all the suggested books are recommended.</p>	

Course Code: BCHDSE604	Discipline Specific Elective Course-4 Specialization - Taxation B.Com(H) - Semester-VI Corporate Tax Planning	L-4 T-0 P-0 C-4
Course Outcomes:	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.	
Course Content:		
Unit-1:	Introduction to Corporate Tax: Tax benefits of corporate undertaking deductions and exemptions forms, Returns & records for corporate tax management.	8 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.	8 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.	8 Hours
Unit-4:	Tax Issues Relating to Business Restructuring: Amalgamation-Demerger.	8 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	8 Hours
Text Books:	1. Singhanian V K and Singhanian Monica: Corporate Tax Planning and Business Tax Procedure :New Delhi:Taxmann Publication Ltd.	
Reference Books:	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.	

Course Code: BCHDSE605	Discipline Specific Elective Course-5 Specialization - Taxation B.Com(H) - Semester-VI Direct and Indirect Tax Administration	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various provisions of Income Tax Act 1961.	
CO-2	Understanding and applying various technical terms related to direct and indirect taxation.	
CO-3	Understanding the types of assessment, important Provisions under Assessment, Various types of Income Tax Returns and Income Tax Forms.	
CO-4	Comparing and contrasting direct tax and indirect tax and analyze their applicability in the corporate world.	
CO-5	Filing the returns for a particular assessment year.	
Course Content:		
Unit-1:	Income tax Act 1961: Basic Concepts, Assessment Year, Previous Year, Types of Assesses, Income and Receipts, Reforms in Direct Tax, Tonnage Tax, Securities Transaction Tax, Commodities Transaction Tax, Direct Tax Code.	8 Hours
Unit-2:	Income Tax Authorities: CBDT, Director General, Commissioners and Powers of Authorities, Search & Seizure, Power to call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedure for Imposing Penalties.	8 Hours
Unit-3:	Assessment: Best Judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular Assessment, Important Provisions under Assessment, Various types of Income Tax Returns and Income Tax Forms, E Filing, Appeals and revision, Refund, Settlement Commission.	8 Hours
Unit-4:	Constitutional Provision: CBEC(Central Board of Excise & Customs) Organisation of Central Excise and Customs departments, Hierachy powers of commissioners, Deputy commissioners, Superintendent and Inspectors, Demand and Refund/Rebate of Central Excise Duty, Adjudication Procedure in Central Excise ,Search, Seizure Arrest and Cofiscation of goods under the customs act, Advance Ruling Authorities & Application, Procedure Formalities for scrutiny of application, Powers of Authorities.	8 Hours
Unit-5:	Settlement:	8 Hours
Text Books:	1. Singhanian V K and Singhanian Monica: Corporate Tax Planning and Business Tax Procedure :New Delhi:Taxmann Publication Ltd.	
Reference Books:	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:NewDelhi:Mc Graw Hill. * Latest editions of all the suggested books are recommended.	

Course Code: BCHDSE606	Discipline Specific Elective Course-6 Specialization- Taxation Bcom(Hons)- Semester-VI Banking and Insurance	L-4 T-0 P-0 C-4
Course Outcomes:	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.	8 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	8 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	8 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.	8 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	8 Hours
Text Books:	1. Bhasin Niti:Indian Financial system: Evolution and Present Structure:New Delhi: New Century Publications.	
Reference Books:	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:NewDelhi:Himalya Publication House. 4. Vaughan, E.J. and Vaughan T.: Fundamental of Risk and	

	Insurance:New Delhi: Wiley & Sons. * Latest editions of all the suggested books are recommended.	
--	--	--

Value Added Audit Course

Course Code: TMUGS401	Value Added Course-1 B.Com (H) - Semester-IV Managing Self	L-2 T-0 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, Herself.	
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	
Evaluation Scheme: Faculty led Continuous Evaluation		
Students will be evaluated on the score of 100 in every course.		
Evaluation of soft skill will follow continuous evaluation method,		

100 marks = 60(Class performance) + 30(External) + 10(Attendance)		
Internal:	60 marks for Class Performance (Every class activity will carry 6 marks; each students can participate in maximum of 10 activities).	
External:	30 marks for External evaluation at the time of external exams (Based on GD and PIs).	
Attendance:	10 marks for Attendance in the training sessions	
S.No	Attendance (%)	Marks
1	30	0
2	30-40	2
3	40-50	4
4	50-60	5
5	60-70	6
6	70-80	7
7	80-90	8
8	90-100	10
However students have to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.		

Course Code: TMUGS501	Value Added Course-2 B.Com (H) - 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	<ol style="list-style-type: none"> 1. Organizational Behaviour (2018), 18th 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: Faculty led Continuous Evaluation		
Students will be evaluated on the score of 100 in every course.		
Evaluation of soft skill will follow continuous evaluation method, 100 marks = 60(Class performance) + 30(External) + 10(Attendance)		
Internal:	60 marks for Class Performance (Every class activity will carry 6 marks; each students can participate in maximum of 10 activities).	
External:	30 marks for External evaluation at the time of external exams (Based on GD and PIs).	

Attendance:	10 marks for Attendance in the training sessions	
S.No	Attendance (%)	Marks
1	30	0
2	30-40	2
3	40-50	4
4	50-60	5
5	60-70	6
6	70-80	7
7	80-90	8
8	90-100	10
However students have to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.		

Viva Voce Courses (VV)

Course Code: BCHVV551	Viva Voce – 1 B.Com (H) - Semester-V Summer Training Report Evaluation			L-5 T-0 P-0 C-5
Course Objective:	<p>This course intends to familiarize and develop understanding of the students about the organizational set up, know about the functioning of various sections/departments of a /organization/company in general and gain hand-on experience of a specific job function of the chosen organization. The main aim is to acquaint the student with the practical day-to-day functioning of a organization with a motive to facilitate training in a specific skill/area of that organization.</p> <p>Students will undergo summer training at the end of IV semester. The duration will be 45-60 days of training.</p>			
Course Outcomes:	<p>At the end of this course students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the various departments and sections of a organization. 2. Know how staffing is done at different levels in a organization. 3. Learn and demonstrate the specialization/ special skills required to work in a particular section/ department of a organization. 4. Work in tandem with the supervisor/mentor’s goals of a organization. 5. Evaluate the general working environment, processes and systems of the hospital/organization the student have worked with. 6. Explain what he/she has observed and understood about a specific working/skill area of the particular section of the organization in which he/she worked. Write a detailed report on the summer training project. 			
Course Content:	<ul style="list-style-type: none"> • A brief introduction is given by the host organization on the administrative functions. • Students will visit various departments and will observe the physical layout, working conditions and managerial practices under the supervision of internal faculty of the department. • Students will write notes on the salient features of activities of different departments. • A structured report shall be prepared by each student. • Each report of visit shall be clubbed and presented in a major project report form. • Analysis of the visit reports will be carried out by students with help of faculty. • Students will give a formal presentation/viva of the report before the jury comprising of minimum two internal faculty members to be appointed by the Director of the college. <p>The assessment will be out of 100 marks (External Marks-50, Internal Marks-50).</p>			
Evaluation Scheme The assessment will be out of 100 marks				
Details	Report Work	Domain Knowledge	Viva Voce	Total
Internal	15	15	20	50

External	15	15	20	50
-----------------	----	----	----	----

Format for Summer Training Report

S.No	Detail	Page No.
1	Cover / title page	1

Training Report (Topic/Department/Area)

At

(Name of the Organisation/Company)

In partial fulfillment for the award of the degree of



Teerthanker Mahaveer Institute of Management and Technology (TMIMT)

Teerthanker Mahaveer University, Mordabad. Uttar Pradesh

Submitted by:

Submitted to

Student Name

Internal Guide Name

V Semester

Designation

Year

TMIMT, TMU


Under Supervision of

External Guide Name

Designation

2	Acknowledgement	1
3	Certificate issued from the Company / organization.	1
4	Table of content (Index) –with page numbers clearly identified	1
5	Organization/Company Profile (Background, History, Founder, Vision, Mission, Competitors, Organization Structure, Services, Products, Milestones, Achievements, Address)	5-6
6	Objectives of training	1
Important Note		
Student has to choose out of General Training (GT):		
S.No	General Training (GT)	Pages
1	Introduction of the department/s or the area assigned during training.	2-3
2	Intern role during internship	1
3	Observations (including explanation of Processes)	1-2
4	Role of (department/s or the area assigned) in the organization	1-2
5	Key learning	1-2
6	Recommendations (if any)	1
7	Conclusion	1

<p>Course Code: BCHVV651</p>	<p style="text-align: center;">Viva – Voce – 2 B.Com (H) - Semester-VI Financial Statement Analysis Report Evaluation (Based on Field Work)</p>	<p>L-5 T-0 P-0 C-5</p>
<p>Course Outcomes:</p>	<p>At the end of this course students should be able to:</p> <ol style="list-style-type: none"> 1. Able to know the meaning, objectives, and principles of financial analysis. 2. Knowledge about preparing financial statements. 3. Develop the knowledge about the analysis procedure. 	
<p>Guidelines:</p>	<ol style="list-style-type: none"> 1. At the end of fifth semester examination, every student will prepare the report based on field work. The guidelines of report will be provided in the starting of sixth semester classes. 2. During the course of training, the college will assign a problem/project to the student. The student, after the completion of analysis will submit a report to the College/Institute, which will be the part of sixth semester examination. 3. The report will be evaluated by internal and external examiner. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college. 4. The external marks will be awarded by the external examiner who will be appointed by the examination division. 	

Format for Report		
1.	Cover / Title Page	1 page
<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:

Submitted to

Student Name

Guide Name

II Semester

Designation

Year

TMIMT, TMU

2	Table of content (Index) –with page numbers clearly identified				1page
3	Declaration by the student.				1page
4	Certificate (from the Company / Organization)				1page
5	Acknowledgement				1page
6	Organization/Company Profile (Background, History, Founder, Vision, Mission, Competitors, Organization Structure, Products, Milestones, Achievements, Address)				5-8 pages
7	Objectives of training.				1page
8	Student has to finalize topic from general training or problem centric training as per the consultation or guidance by the internal faculty Guide. The details of both the trainings are given below:-				
S. No.	General Training	Pages	S. No.	Problem Centered Training	Pages
8a	Introduction (department/s or the area assigned)	1-2	8a	Introduction to the topic	1-2
8b	Intern role during internship	1	8b	Research Objectives	1
8c	Role of (department/s or the area assigned) in the organization	2-3	8c	Research methodology	1-2

8d	Observations (including explanation of Processes)	6-8 (as per numbers of weeks training done)	8d	Data analysis & interpretation	5-8
8e	Key learning's	1-2	8e	Results & Findings	1-2
8f	Recommendations (if any)	1	8f	Recommendations & Suggestions	1
8g	Conclusion	1	8g	Limitations	1
			8h	Conclusion	1
			8i	References/ Bibliography	
		➤	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

