

Study & Evaluation Scheme

of

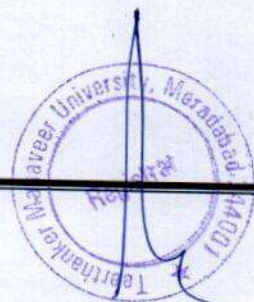
Bachelor of Commerce

[Applicable w.e.f. Academic Session 2017-18 till revised]



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.)



Study & Evaluation Scheme Of Bachelor of Commerce

SUMMARY

Programme	: B.Com (Pass)
Duration	: Three Years full time (Six Semesters)
Medium	: English
Minimum Required Attendance	: 75%
Credits:	
Maximum Credits	: 146
Minimum Credits Required for Degree Assessment:	: 142

Evaluation			Internal	External	Total
Theory			40	60	100
Practical/ Dissertations/ Project Reports			50	50	100
Class Test-1	Class Test-2	Class Test-3	Assignment(s)	Attendance	Total
Best two out of three					
10	10	10	10	10	40
Duration of Examination			External	Internal	
			3 Hours	1.5 Hours	

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

Question Paper Structure

1. The question paper shall consist of SIX questions. Out of which first question shall be of short answer type (not exceeding 50 words) and will be compulsory. Question No. 1 shall contain 8 parts representing all units of the syllabus and students shall have to answer any five (weight age 2 marks each)
2. The remaining five questions shall have internal choice. The weight age for each question shall be 10 marks.



Study & Evaluation Scheme

Programme: B Com (P)

Semester I

S.N	Course Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP101	Business & Management	4	0	0	4	40	60	100
2	BCP199	English Communication & Soft Skills – I	3	0	2	4	50	50	100
3	BCP107/BCP201	Business Law	4	0	0	4	40	60	100
4	BCP108/BBA401	Business Values and Ethics	4	0	0	4	40	60	100
5	BCP151	Comprehensive Viva-Voce	0	0	0	4	50	50	100
Total			15	0	2	20	220	280	500

Semester II

S.N	Course Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP203	E-Business	4	0	0	4	40	60	100
2	BCP204	Environmental Studies	4	0	0	4	40	60	100
3	BCP205/BCP102	Basic Accounting	3	2	0	4	40	60	100
4	BCP206/BCP103	Quantitative Techniques I	3	2	0	4	40	60	100
5	BCP231	Computer Fundamentals, Internet & M-S Office	3	2	0	4	40	60	100
6	BCP251	Comprehensive Viva Voce	0	0	0	4	50	50	100
7	BCP299	English Communication & Soft Skills II	3	0	2	4	50	50	100
Total			20	6	2	28	300	400	700

Semester-III

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP301	Principles of Economics		0	0		40	60	100
2	BCP302	Income Tax Law & Practice		2	0		40	60	100
3	BCP303	Auditing		0	0		40	60	100
4	BCP304	Corporate Law		0	0		40	60	100
5	BCP306/BCP202	Quantitative Techniques-2		2	0		40	60	100
6	BCP399	English Communication & Soft Skills – III	3	0	2	4	50	50	100
7	BCP351	Comprehensive Viva-Voce		0	0		50	50	100
Total			21	4	2	28	300	400	700



Semester -IV

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP401	Financial Management	4	0	0	4	40	60	100
2	BCP402	Cost Accounting	3	2	0	4	40	60	100
3	BCP403	Operations Research	3	2	0	4	40	60	100
4	BCP421	Introduction to Goods & Service Tax.	4	0	0	4	40	60	100
5	BCP499	English Communication & Soft Skills – IV	3	0	2	4	50	50	100
6	BCP452	Term Paper	0	0	0	4	50	50	100
		Total	17	4	2	24	260	340	600

Semester -V

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP501	Indian Financial System	4	0	0	4	40	60	100
2	BCP502	Management Accounting	3	2	0	4	40	60	100
3	BCP503	Materials & Production Management	3	2	0	4	40	60	100
4	BCP504	Money & Banking	4	0	0	4	40	60	100
5	BCP599	Professional Communication	3	0	2	4	50	50	100
6	BCP551	Report (Financial Statement Analysis)	0	0	0	4	50	50	100
		Total	17	4	2	24	260	340	600

Semester -VI

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	T*total
1	BCP601	Entrepreneurship	4	0	0	4	40	60	100
2	BCP602	Company Accounts	3	2	0	4	40	60	100
3	BCP603	Security Analysis & Investment Management	3	2	0	4	40	60	100
4	BCP604	Working Capital Management	4	0	0	4	40	60	100
5	BCP651	Comprehensive Viva-Voce	0	0	0	4	50	50	100
6	BCP699	Language Lab	0	0	4	2	50	50	100
		Total	14	4	4	22	260	340	600

Note:

(*) – Non Core Subject

L- Lecture T-Tutorial

P-Practical

C- Credit

1 L – 1 HR 1T – 1 Hr

1P -1 Hr

1C – 1 Hr Lecture / 2 Hr Practical



Study & Evaluation Scheme

of

Bachelor of Commerce (Pass)

{Specialization in Accounting and Finance}

Applicable from Academic Session 2019-20 till revised]

[CBCS system as per UGC Guidelines]



TEERTHANKER MAHAVEER UNIVERSITY

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

Website: www.tmu.ac.in

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

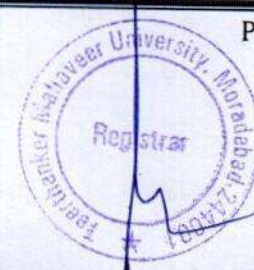
Programme: B.Com (P)

Semester I

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-1	BCPCC101	Business Organization	4	0	0	4	40	60	100
2	CC-2	BCPCC102	Corporate Accounting	4	0	0	4	40	60	100
3	CC-3	BCPCC103	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	BCPAE102	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

Semester II										
S.N	Category	Course	Course	Periods			Credit	Evaluation Scheme		
		Code		L	T	P		Internal	External	Total
1	CC-4	BCPCC201	Financial Accounting	4	0	0	4	40	60	100
2	CC-5	BCPCC202	Enterprise Information System	4	0	0	4	40	60	100
3	CC-6	BCPCC203	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-2	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
7	SEC-3	-		4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700



Semester III

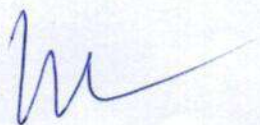
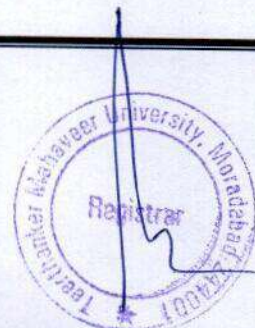
S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-7	BCPCC301	Business Statistics	4	0	0	4	40	60	100
2	CC-8	BCPCC302	Auditing	4	0	0	4	40	60	100
3	CC-9	BCPCC303	Income Tax	4	0	0	4	40	60	100
4	CC-10	BCPCC304	Cost Accounting	4	0	0	4	40	60	100
5	GEC-3	-	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	BCPAE302	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	BCPCC401	Financial Management	4	0	0	4	40	60	100
2	CC-12	BCPCC402	Strategic Management	4	0	0	4	40	60	100
3	GEC-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-4	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
6	SEC-5	-		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 Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-13	BCPCC501	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 2 courses from the corresponding DSE Group	4	0	0	4	40	60	100
4	DSEC-2	-		4	0	0	4	40	60	100
5	VIVA-1	BCPVV551	Summer Training Report Evaluation	0	0	0	4	50	50	100
Total				15	0	0	19	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 Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	DSEC-3	-	Select 2 courses from the corresponding DSE Group	4	0	0	4	40	60	100
2	DSEC-4	-		4	0	0	4	40	60	100
3	VIVA-2	BCPVV651	Financial statement Analysis Report Evaluation	4	0	0	4	50	50	100
Total				12	0	0	12	130	170	300

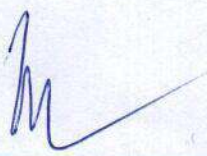


Generic Elective Courses (GEC- Group)

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

Open Electives

Semester IV (Choose any one from the open elective list)						
9	-	Open Elective -1	-	-	-	3
Semester V (Choose 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 (Choose any one course)						
1	BCPSE101	Computer Fundamentals	3	0	2	4
2	BCPSE102	Advance Excel	3	0	2	4
Semester II (Choose any Two courses)						
3	BCPSE201	Business Mathematics	4	0	0	4
4	BCPSE202	Business Communication	4	0	0	4
5	BCPSE203	Personal selling and Salesmanship	4	0	0	4
Semester IV (Choose any two courses)						
6	BCPSE401	Computerized Accounting	4	0	0	4
7	BCPSE402	Operation Research	4	0	0	4
8	BCPSE403	E-Commerce / E - Business	4	0	0	4

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



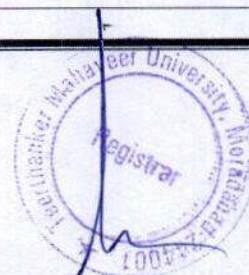
new course
Added

Course Code: BCPCC101	Core Course -1 B.Com (P)-Semester-I Business Organization	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of business management.	
CO-2	Understanding the role and responsibility of a manager in present competitive era.	
CO-3	Applying the various management principles to accomplishing the goals of a business organization.	
CO-4	Demonstrating the roles and skills of a good manager.	
CO-5	Applying and demonstrating decision making skills.	
CO-6	Motivating employees for better performance and maintaining a quality life.	
Course Content:		
Unit-1:	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. Koontz, Principles of Management, McGraw Hill.	
Reference Books:	1. Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 2. Hillier Frederick S. & Hillier Mark S., Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, McGraw-Hill. 3. Stoner, Freeman and Gilbert Jr, Management, Prentice Hall of India 4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India. 5. Charles W L Hill, Steven L McShane, & #39;Principles of Management' Mcgraw Hill. * Latest editions of all the suggested books are recommended.	



New Course Added

Course Code: BCPCC102	Core Course - 2 B.Com (P) – 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, prorated 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.	

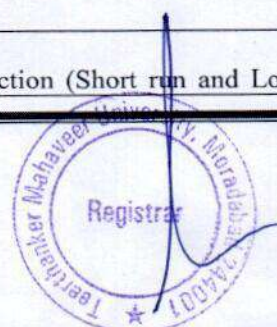


	5. Preparation of cash flow statement as per AS-3(Indirect Method). 6. Preparation of fund flow statement. 7. Calculation of purchase consideration. 8. Calculation of minority interest. 9. Preparation of consolidated balance sheet.	
<u>Text Books:</u>	1. Maheshwari S.N. & Maheshwari S.K.: Corporate Accounting: New Delhi: Vikas Publication.	
<u>Reference Books:</u>	1. Gupta Nirmal Kumar: Corporate Accounting: Agra: Sahitya Bhawan Publishers. 2. Shukla S.M. & Gupta K.L., Corporate Accounting: Agra: Sahitya Bhawan Publications. 3. Gupta R.L. & Radhaswamy M., Advanced Accountancy, Vol.- II: New Delhi: S. Chand. 4. Monga J.R.: Fundamentals of Corporate Accounting: New Delhi: Mayoor Paperbacks. 5. Gupta R.L. & Radhaswamy M.: Corporate Accounting: New Delhi: S. Chand. * Latest editions of all the suggested books are recommended	



New Course Added

Course Code: BCPCC103	Core Course -3 B.Com(P) Semester-I Principles of Economics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of cost, nature of production and its relationship with business operations.	
CO-2	Understanding the concepts of markets and different market structures in economy.	
CO-3	Determining the price and output equilibrium under different market structures.	
CO-4	Analyzing the causes and consequences of different market conditions.	
CO-5	Analyzing real-world business problems with a systematic theoretical framework by studying the demand analysis, elasticity of demand and demand forecasting	
Course Content:		
Unit-1:	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	8 Hours



	<p>Run), Relationship between TP, MP and AP. Law of Variable Proportion, Law of returns to scale. Law of Supply.</p> <p>Theory of Cost: Concept of Cost, Different types Cost, Cost Function (Short Run and Long Run); Relationship between TFC, TVC and TC. Relationship between TC, TFC, TVC, AC, MC, AVC and AFC and Relationship between AC and MC.</p> <p>Theory of Revenue: Concept of Revenue, Relationship between TR, MR and AR.</p>	
Unit-5:	<p>Market and Market Structure: Concept and Different types of Market and their characteristics.</p> <p>Determination of price and output equilibrium under different market structure: Perfect Competition: Features, Determination of price and output equilibrium under long run & short run. Monopoly: Features, Determination of price and output equilibrium under long run & short run. Monopolistic: Features, Determination of price and output equilibrium under long run & short run. Oligopoly Features, Determination of price and output equilibrium under long run & short run.</p>	8 Hours
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Jhingan M.L.:- Micro Economic Theory, New Delhi :Vikas Publication. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Andrew Mas-Colell, Michael D. Whinston and Jerry R. Green:- Micro Economic Theory, New York: Oxford University Press. 2. Henderson J.M. and Richard E. Quandt., Micro economic Theory, New York: McGraw Hill Company. 3. Gupta G.S. :- Managerial Economics, McGraw Hill Publishing Company, Ltd. , New Delhi. 4. Dean J., Managerial Economics, New Delhi : Prentice Hall. 5. Stonier and Hague, Textbook of Economic Theory, New Delhi: Longman Green and Co., London. 5. Dr. Girijashankar, Business Economics (Micro) , Pune: Atharva Prakashan. <p>* Latest editions of all the suggested books are recommended.</p>	



Course code: BCPGE101	Generic Elective Course - 1 B.Com (P) - Semester-I Mercantile Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basics and essentials of having a valid contract.	
CO-2	Distinguishing between valid and void contract and their related consequences.	
CO-3	Knowing about the essentials of having contract of agencies, rights and duties of agent etc.	
CO-4	Understanding the concept of negotiable instrument and their utility in normal business operations.	
CO-5	Understanding about the contract of Bailment and Pledge	
Course Content:		
Unit-1:	Indian Contract Act 1872: Contract – Meaning, Characteristics and Kinds; Essentials of valid contract. Offer and acceptance: Valid offer, Acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, Lapse of an offer; Capacity of Parties: Who is Competent to contract, Position of Agreements with a Minor, Position of persons of Unsound Mind, Persons disqualified by Law; Consideration: Meaning, Essential Elements of Valid Consideration, Stranger to Contract, Contract without Consideration; Free Consent- Meaning of Consent, Meaning of Free Consent, Meaning Coercion and its effect, Meaning of Undue influence and its effects, Meaning of Fraud and its effects, Meaning of Misrepresentation and its effects and Meaning of Mistake and its effects.	8 Hours
Unit-2:	Void Agreement: Meaning of Void Agreements, Agreements in restraint of marriage, trade & legal proceedings, Uncertain Agreements, Wagering Agreements, Distinction between contracts of insurance and wagering agreements, Agreements Contingent on Impossible Events, Agreements to do Impossible Acts, Restitution; Contingents Contract: Meaning, Essential Features and Rules; Performance of a Contracts- Meaning and Types; Discharge of Contracts- Meaning and Modes; Remedies for Breach of Contracts- Meaning, Anticipatory, Actual Breach of Contracts, and Remedies; Quasi – contracts- Meaning and Features.	8 Hours
Unit-3:	Special Contracts: Contract of Indemnity and Guarantee: Introduction, Contract of Indemnity, Contracts of Guarantee, Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, and Discharge of Surety; Contract of Bailment and Pledge: Meaning, Kinds, Duties & Rights of Bailer, Duties & Rights of Bailee; Lien- Meaning & Types; Finder of Goods- Meaning and Rights; Termination of Bailment: Pledge- Meaning of pledge, pledger & pledgee, Rights & duties of pledge, pledger & pledgee.	8 Hours



Unit-4:	Contract of Agency: Meaning, Creation of Agency, Termination of Agency, Irrevocable Agency; Agent- Meaning, Who may be Agent, Agent vs. Servant, Agent vs. Independent Contractor, classification of Agents, Extent of Agent Authority, Delegation of Authority of Agent, Meaning & Appointment of Sub- Agent, Meaning of Substituted Agent, Rights and Duties of Agent, Principal- Meaning and Position of Principal.	8 Hours
Unit-5:	The Negotiable Instruments Act, 1881: Negotiable Instruments- Meaning, Characteristics, Presumptions, Types, Promissory Note- Meaning and Characteristics, Bills of Exchange- Meaning and Essential Characteristics, acceptance- Meaning and Characteristics, Cheque- Meaning and Characteristics, , Crossing of Cheque, Holder and Holder in due course, Endorsement, Dishonor of Bill, Noting, Protesting and Hundies.	8 Hours
<u>Text Books:</u>	1. Singh. Avtar, The Principles of Mercantile Law, Lucknow: Eastern Book Company,.	
<u>Reference Books:</u>	1. Sharma, J.P. and SunainaKanojia, Business Laws, New Delhi: Ane Books Pvt. Ltd. 2. Chadha P R Business Law, Galgotia, New Delhi: Publishing Company. 3. Maheshwari & Maheshwari, Business Law, New Delhi: National Publishing House. 4. Chandra Bo0se, Business Laws, New Delhi: PHI. * Latest editions of all the suggested books are recommended.	

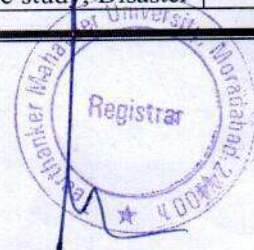


New ~~course~~ syllabus added

Course Code: TMUGE101	Ability-Enhancement Compulsory Course - I B.Com (P) – 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 Hour
Unit-2:	Basics of Grammar Parts of Speech Tense Subject and Predicate Vocabulary: Synonym and Antonym (Practice: Conversation Practice)	12 Hours
Unit-3:	Basics of Communication Communication : Process, Types, 7Cs of Communication, Importance & Barrier Language as a tool of communication Non-verbal communication: Body Language Etiquette & Manners Basic Problem Sounds (Practice : Pronunciation drill and building positive body language)	10Hours
Unit-4:	Application writing Format & Style of Application Writing Practice of Application writing on common issues.	8 Hours
Unit-5:	Value based text reading: Short Story (Non- detailed study)	4 Hours



Course Code: BCPAE102	Ability-Enhancement Compulsory Course - 2 B.Com (P) - 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	Developing the sense of awareness among the employees and public about environment and its various problems.	
CO-6	Applying the disaster management skills in case of disaster.	
CO-7	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	8 Hours



	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	
<u>Text Books:</u>	1. Tewari, Khulbe & Tewari, Textbook of Environment Studies, New Delhi: I.K. Publication	
<u>Reference Books:</u>	Reference Books: <ol style="list-style-type: none"> 1. Bryant, P. J., Biodiversity and Conservation, New Delhi: Hypertext Book 2. De A. K., Environmental Chemistry, New Delhi : New Age Publishers Pvt. Ltd. 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. Saunders Co. <p>*Latest editions of all the suggested books are recommended.</p>	

W



Course Code: BCPSE101	Skill-Enhancement Course -1 B.Com (P) - 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>	

[Handwritten signature]



New Course
Added

Course Code: BCPCC201	Core Course -4 B.Com (P)- Semester-II Financial Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the accounting standards, accounting equations, double entry system vs. single entry system and also the instruments to control credit in the country.	
CO-2	Understanding the concept of classification & summarization of entries by preparing of ledger and trial balance.	
CO-3	Understanding the concept of rectification of errors and BRS.	
CO-4	Developing the understanding about pass book and cash book recording by preparation of BRS.	
CO-5	Analyzing the conditions of financial markets and its impact on the economy.	
CO-6	Analyzing transactions through balance sheets and preparing financial statements.	
Course Content:		
Unit-1:	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

	<p>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.</p> <p>Numerical: Preparation of Final Accounts with Adjustments</p>	
Unit-5:	<p>Understanding the Concept of Rectification of Errors and BRS: Rectification of Errors: Meaning, Methods, Types of Errors from the point of view of Rectifications. Bank Reconciliation Statement (BRS): Meaning, Need, Objectives, Importance, Steps of Preparing the Bank Reconciliation Statement, Methods or Techniques of preparing BRS.</p> <p>Numerical: Preparation of BRS.</p>	8 Hours
Numerical Problems to be ask in external examination	<ol style="list-style-type: none"> 1. Accounting Equations and Journal Entries. 2. Trial Balance (Preparation of Trial Balance & Rectification of Trial Balance. 3. Preparation of Cash Book (Triple Column only). 4. Preparation of Final Accounts with Adjustments. 5. Preparation of BRS. 	
<u>Text Books:</u>	<ol style="list-style-type: none"> 1. Ramachandran & Kakani, Financial Accounting for Management, New Delhi: McGraw Hill. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhattacharya. S.K, Accounting for Management: Text and Cases, New Delhi: Vikas Publishing House. 2. Grewal T. S. ,Introduction to Accounting. New Delhi : S. Chand & Company. 3. Horngren, Charles T., Sundem, Gary L., Elliott John.A and Philbrick, Donna, Englewood Cliffs: Introduction to Financial Accounting, Prentice Hall International. 4. Maheswari&Maheswari, Accounting for Managers, New Delhi : Vikas Publishing House. 5. Juneja, Jain, & Chawla, Fundamentals of Accounting, New Delhi: Kalyani Publisher. <p>* Latest editions of all the suggested books are recommended</p>	



New Syllabus added
Course

Course Code: BCACC202	Core Course -5 B.Com (P) Semester-II Enterprise Information System	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and technologies used in the field of management information systems.	
CO-2	Comparing the processes of developing and implementing information systems.	
CO-3	Analyzing the role of information systems in organizations, the strategic management processes its part of analyzing aspect.	
CO-4	Understanding various systems, types of MIS & decision making process and its tools.	
CO-5	Applying various information systems like DBMS and latest like AI (Artificial intelligence) etc. to accomplish the information objectives of an organization.	
CO-6	Understanding the decision support system and its role in enterprise management system.	
Course Content:		
Unit-1:	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
Text Books:	1. Laudon K.C. & Laudon J.P., Management Information Systems, Galgotia Publishers.	
Reference Books:	1. Jawedkar W.S., Management Information System, McGraw-Hill. 2. Mudrick R.G., An Information System for Modern Management, Pearson. 3. Jaiswal Mahadeo, Management Information System, Oxford University Press. 4. O'Brien J., Management Information System, McGraw-Hill. 5. Oz E, Management Information System, Vikas publications. * Latest editions of all the suggested books are recommended. *	

(Handwritten signature)



Course Code: BCPCC203	Core Course-6 B.Com (P) - 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. 3. Fabozzi , Foundations of Financial Markets and Institutions , Pearson Education, 3rd Ed. Khan M.Y., Financial Services, Tata McGraw Hill. * Latest editions of all the suggested books are recommended.	



New Course Added

Course Code: BCPGE201	Generic Elective Course - 3 B.Com (P) - Semester-II Company Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and provisions of company law.	
CO-2	Understanding the concept of share capital and the difference between a member and a shareholder.	
CO-3	Understanding various aspects and procedures for an effective management of company.	
CO-4	Understanding various concepts, types and methods of borrowings and charges on assets.	
CO-5	Understanding the legal procedure and provisions of winding up of company	
Course Content:		
Unit-1:	Introduction: Company – Definition, types, features, Privileges of private company, Conversion of private company into public company. Incorporation of company, Promoters, Preliminary or pre incorporation contracts, Certificate of incorporation, Prospectus, Commencement of business, Doctrine of Indoor management. Concept of lifting of corporate veil. Comparison between private and public company.	8 Hours
Unit-2:	Share Capital & Membership: Memorandum of association, Articles of association and difference between them. Meaning, kinds, alteration and reduction of share capital. Share certificate, Share warrant, Transfer and transmission of shares. Member Vs. Shareholder, Who can be a member, Modes of acquiring membership, Cessation of membership. Rights & liability of a member and register of members.	8 Hours
Unit-3:	Company Management: Types of meeting, Essential and legal rules for a valid meeting, Voting rights and proxies. Principle of majority rule and its exceptions and protection of minority. Types and circulation of resolution, minutes of meeting and adjournment of meeting; Director:: types, appointment, retirement, removal, powers and liabilities, Director's identification number.	8 Hours
Unit-4:	Borrowing Powers and charges on Assets: Extent, types and methods of borrowing. Concept of ultra-vires and intra-vires borrowings. Creation and types of charges on assets. Concept of crystallization of floating charge. Priorities and differences between fixed and floating charges. Registration of charges and its legality. Consequences of non-registration of charges	8 Hours
Unit-5:	Winding Up: Meaning and modes of winding up. Winding up by Court, voluntary winding up and winding up subject o supervision of court. Winding up of unregistered companies.	8 Hours
Text Books:	1. Kapoor, N.D.: Elements of Mercantile Law: New Delhi: Sultan Chand Publications.	
Reference Books:	1. Institute of Chartered Accountants of India: Corporate and Allied Laws: New Delhi: ICAI. 2. Gogna, P.P.S.: A Text Book of Company Law: New Delhi: Sultan Chand Publications. 3. Avtar Singh: Company Law: New Delhi: Eastern Publications.	



new Course
Added

Course Code: TMUGE201	Ability-Enhancement Compulsory Course-3 B.Com (P) - Semester-II English Communication - II	L-3 T-0 P-2 C-4
Course Outcomes:	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.	
Course Content:		
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
Text Books:	1. Singh R.P.: An Anthology of English Essay: New Delhi: O.U.P.	
Reference Books	1. Nesfield J.C. : "English Grammar Composition & Usage" : Macmillan Publishers. 2. Sood Madan: "The Business letters" : New Delhi: Goodwill Publishing House. 3. Kumar Sanjay & Pushplata : "Communication Skills" ; New Delhi: Oxford University Pres.	
Methodology:		
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			
<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	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			



New Course
Added.

Course Code: BCPSE202	Skill-Enhancement Course -4 B.Com (P) - 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. 5. Pal Rajendra and Korlhalli J. S. ,Essentials of Business Communication, New Delhi: Sultan Chand & Sons. * Latest editions of all the suggested books are recommended.	



New
Course
Added.

Course Code: BCPSE201	Skill-Enhancement Course -3 B.Com (P) - Semester-II Business Mathematics	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 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 & Gaussian 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
Text Books:	1. Render & Stair Jr, Quantitative Analysis for Management, Prentice-Hall.	
Reference Books:	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.	



	Gift of Magi – O. Henry			
Text Books:	1. Singh R.P.: An Anthology of Short stories: New Delhi: O.U.P.			
Reference Books:	1. Kumar, Sanjay. &Pushp Lata. “Communication Skills” New Delhi: Oxford University Press. 2. Carnegie Dale. “How to win Friends and Influence People” New York: Simon & Schuster. 3. Harris, Thomas. A. “I am ok, You are ok” New York: Harper and Row. 4. Goleman, Daniel. “Emotional Intelligence” 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	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			



new
Course Added

Course Code: BCPCC301	Core Course -7 B.Com (P) - Semester-III Business Statistics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of statistics and its uses in business, various tools and techniques to present and interpret the data.	
CO-2	Analyzing the general rules for getting the data and presentation of data.	
CO-3	Applying the various measures of central tendency to solve statistical problem.	
CO-4	Evaluating the situation before taking any decision with the help of correlation and deviation.	
CO-5	Analyzing the significance and importance of regression equation and regression coefficients.	
Course Content:		
Unit-1:	Introduction: Statistics: Definition, Phases, Scope & Limitations; Applications of Statistics in Various Disciplines; Statistical Techniques and Their Applications; Data: Meaning, Types of Data, Collection of Primary and Secondary Data; Presentation of Data: Arrangement, Classification and Tabulation of data, Diagrammatic & Graphical Presentation.	8 Hours
Unit-2:	Measures of Central Tendency: Mean: Arithmetic Mean, Harmonic Mean & Geometric Mean: advantages and disadvantages: Median: Meaning, Quartiles, Percentiles & Deciles, advantages & disadvantages: Mode: Meaning, advantages & disadvantages. <i>Numerical: Arithmetic Mean, Median and Mode</i>	8 Hours
Unit-3:	Measures of Dispersion: Dispersion; Meaning, Measures of Variations/Dispersion. Range, Quartile deviation, Mean deviation & Standard deviation. Relationship between measures of Dispersion. Coefficient of Variation/ Dispersion, Desirable Characteristics of Measure of Dispersion, Skewness and Kurtosis: Meaning and Measures – Bowley's Coefficient of Skewness and Pearson's measure of Skewness. Using Excel for Measures of Central Tendency and Dispersion. <i>Numerical: Quartile Deviation, Standard Deviation and Skewness</i>	8 Hours
Unit-4:	Correlation: Correlation; Meaning, Definition, Utility & Importance, Types and Methods of Determining Correlations; Scatter Diagram, Correlation Graph, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation and Concurrent Deviation Method. Merits and Demerits of all methods. <i>Numerical: Karl Pearson Coefficient and Spearman's rank method</i>	8 Hours
Unit-5:	Regression: Regression: Meaning, Definitions and Utility, Difference between Correlation & Regression, Regression lines: Meaning & Functions. Regression Equations (x on y & y on x) and Regression coefficients. <i>Numerical: Regression Equations</i>	8 Hours
Numerical Problems to be asked in external examination	<ol style="list-style-type: none"> 1. Arithmetic Mean, Median & Mode. 2. Quartile Deviation and Standard Deviation, 3. Correlation: Karl Pearson and Spearman's. 4. Regression Equations. 	

<u>Text Books:</u>	1. Gupta C.B., An Introduction to Statistical Methods, New Delhi: Vikas Publications.	
<u>Reference Books:</u>	1. Levin Rubin, Statistics for Management, New Delhi : Pearson. 2. Beri, Statistics for Management, New Delhi : McGraw-Hill. 3. Chandran J.S., Statistics for Business and Economics, New Delhi: Vikas Publication. 4. Render & Stair Jr., Quantitative Analysis for Management, New Delhi : Prentice-Hall. 5. Sharma J.K., Business Statistics, New Delhi: Pearson Education. * Latest editions of all the suggested books are recommended	




course
New Syllabus
added

Course Code: BCPCC303	Core Course -9 B.Com (P) - Semester-III Income Tax	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the Indian tax environment, basic terminologies, tax implication and rate of tax applied.	
CO-2	Understanding the various income head, deduction, and procedure for computing taxable income.	
CO-3	Applying the rules for computing the income under various heads and Gross total income	
CO-4	Applying the concepts for computing the taxable income of various persons as per Income tax Act.	
CO-5	Evaluating the actual tax liability after considering set off and carry forwarding of losses under various heads.	
CO-6	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 Hour:
Text Books:	1. Mehrotra H.C.: Income Tax Law and Accounting; Agra: Sahitya Bhawan Publications.	
Reference Books:	1. Singhanian V.K.: Income Tax Law and Practice: New Delhi: 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: New Delhi: Navneet Prakashan. * Latest editions of all the suggested books applicable for latest relevant Assessment Year are recommended.	



Course Code: BCPCC304	Core Course -10 B.Com(P) - Semester-III Cost Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and need of cost accounting, types of cost and its objectives.	
CO-2	Analyzing the concept of cost audit and its significance in reducing the cost without compromising the quality of product.	
CO-3	Applying the various concept to cost according to the types of business and ventures.	
CO-4	Evaluating the process costing mechanism and standard costing mechanism with the help of practical problems	
CO-5	Develop a cost leadership mechanism so that the objectives of cost accounting can be fulfilled.	
Course Content:		
Unit-1:	Introduction of Cost Accounting: Meaning & Definition of Cost Accounting, Difference between Cost, Costing, Cost Accounting and Cost Accountancy. Nature of Cost Accounting, Scope of Cost Accounting, Principles of Cost Accounting, Functions of Cost Accounting, Types and Techniques of Cost Accounting, Methods of Cost Accounting and Importance of Cost Accounting. Cost: Elements, Concepts and Classification (As Per CAS-1) - Element of Cost (Material, Labor and Expenses), Overheads, Classification of Overheads, Preparation of Cost Sheet.	8 Hours
Unit-2:	Cost Audit: Definition, Concept, Functions and Advantages. Material Control: Concept, Meaning, Advantage, Objective and Methods & Techniques of Material Control (ABC Analysis, VED Analysis, and EOQ Analysis), Determination of Stock Levels (Maximum Level, Minimum level, Danger level and Average Level. Pricing of Material Issued: LIFO, FIFO & HIFO. Numerical: EOQ & FIFO/LIFO/HIFO.	8 Hours
Unit-3:	Labour Cost Accounting: Labour Turnover, Idle Time and Overtime. Methods of Wage Payments: Time Rate System, Piece Rate System & Incentive Scheme (Premium Bonus Method, Combination of Piece and Time, Group Bonus Payment) merits and demerits of all methods. Accounting of Overheads: Classification (as per Elements, Functions, Behavior & Controllability) and Treatment of different overhead items, Distribution Scheme of Production Overhead: Allocation, Apportionment and Absorption of Overheads. Numerical: Time Rate System, Piece Rate System & Incentive Scheme.	8 Hours
Unit-4:	Unit or Output Costing: Meaning, Definitions and Preparation of Cost Sheet. Items excluded from Cost Sheet. Contract Costing: Meaning, Features & Preparation of Contract Account (Treatment of Material & Plant), Determination of Profit / Loss on Contract- Completed Contracts & Incomplete Contracts. Numerical: Preparation of Cost Sheet and Preparation of Contract Accounts (Complete only)	8 Hours
Unit-5:	Process Costing: Meaning, Characteristics and Preparation of Process Cost Account (without process loss and with process loss), Treatment of Normal Wastage, Abnormal Loss and Abnormal Gain. Standard Costing: Meaning, Advantages and Types of Variance (Material Variance & Labour Variance only) Numerical: Standard Costing (Material or Labour Variance)	8 Hours
Text Books:	1. Jain and Narang, Cost and Management Accounting: New Delhi: Kalyani.	



<p><u>Reference Books:</u></p>	<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: BCPGE301	Generic Elective Course - 5 B.Com (P) - 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	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. * Latest editions of all the suggested books are recommended.	



New syllabus/course
Added.

Course Code: TMUGE301	Ability-Enhancement Compulsory Course-4 B.Com (P) - 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: I,III, IV & V)	Oral Assignment (from Unit: II)	Attendance	External Written Examination (from Unit: I, III, IV & V)	External Viva - Voce Examination (from Unit: II)
20 Marks (from best 2 CT's out of 3	10 Marks	10 Marks	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: BCPAE302	Ability-Enhancement Compulsory Course-5 B.Com (P) - Semester-III Human Values and Professional Ethics	L-4 T-0 P-0 C-4
Course Outcomes:	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: 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. *Latest editions of all the suggested books are recommended.	



Course Code: BCPCC402	Core Course -12 B.Com (P) - Semester-IV Strategic Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept, techniques, process and levels.	
CO-2	Analyzing the business environment to formulate the strategy.	
CO-3	Applying and implementing a good strategy with holistic and multi-functional perspectives.	
CO-4	Understanding concepts, techniques and tools of business continuity planning.	
CO-5	Analyzing the effectiveness of strategy at various levels of management for review and correction through managerial decisions.	
Course Content:		
Unit-1	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. P K Mishra & Sukul Lomash, Business Policy and Strategic Management, New Delhi: Vikas Publishing.	
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. Al, Business Policy and Strategy, New Delhi: McGraw Hill. 4. G. V. Satya Sekhar, The Art of Competition by Business Policy and Strategic Management, New Delhi: K. International Pvt Ltd. * Latest edition of all books is recommended.	



Course Code: BCPGE401	Generic Elective Course – 7 B.Com (P) - 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
Text Books:	1. Aswathappa K., K.Shridhara Bhat ., “Production and Operations, Management”, New Delhi ; Himalaya Publishing House.	



New Syllabus
Course Added

Course Code: TMUGE401	Ability-Enhancement Compulsory Course-6 B.Com (P)- 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 Various Topics from – 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	
3 Class Test (from Unit: I,III, IV & V)	Oral Assignment (from Unit: II)
20 Marks (from best 2 CT's out of 3	10 Marks
Attendance	
10 Marks	
External Written Examination (from Unit: I, III, IV & V)	
60 Marks	
External Viva - Voce Examination (from Unit: II)	
20 Marks	
Parameters of External Viva	
Content	Body Language
5 Marks	5 Marks
Confidence	Question Responsiveness
5 Marks	5 Marks
Total	
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: BCPSE401	Skill-Enhancement Course -6 B.Com (P) Semester-IV Computerized 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 computer accounting, its advantages and process.	
CO-2	Applying the process of computer accounting, by putting grouping, coding and maintaining the files in computer.	
CO-3	Applying the function of Tally ERP: 9.1 and preparing the accounting report.	
CO-4	Evaluating the financial transaction and recording prepared by computer software for preparing the final statement.	
CO-5	Develop the balance sheet and profitability statement with the help of computer software.	
Course Content:		
Unit-1:	Accounting packages: Computerized Accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation	8 Hours
Unit-2:	Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.	8 Hours
Unit-3:	Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.	8 Hours
Unit-4:	Creation of Company – Journal entry, Ledger – vouchers.	8 Hours
Unit-5:	Tally – Preparation of Final Accounts.	8 Hours
Text Books:	1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications	
Reference Books:	1. K Mohankumar&Rajkumar,Vijay Computer Applications in Business: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.	



New syllabus/~~Course~~
~~Added~~
 Post Revision

Course Code: BCPCC302	Core Course – 8 B.Com (P) - 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.	
Reference Books	1. Institute of Chartered Accountants of India: Auditing and Assurance	



	Standards:New Delhi: ICAI. 2. Gupta, Kamal & Arora, Ashok, "Fundamentals of Auditing:NewDelhi:Mc-Graw Hill publishing Co. Ltd. 3. Ghatalia, S. V:Practical Auditing:NewDelhi:Allied Publishers Private Ltd. 4. Basu, S. K.: Auditing-Principles and Techniques:NewDelhi:Pearson Education. 5. Jha, Aruna,:A Student's Guide to Auditing:New Delhi: Taxmann.	
--	---	--

h



old syllabus
Pre Revision

Semester - III AUDITING

Course Code: BCP 303

L- 4, T-0, P-0, C-4

Objective: The basic objective of this paper is to provide the knowledge of auditing to the students.

Unit I (8 Lectures)

Introduction: meaning, objects, basic principles and techniques. Classification of Audit. **Audit Planning.** Internal Control - internal check and internal audit

Unit II (8 Lectures)

Audit Procedure - vouching and verification of assets & liabilities.

Unit III (8 Lectures)

Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities. Audit Committee Auditor's Report: contents and types. Auditor's certificates

Unit IV (8 Lectures)

Special areas of audit: **special features of cost audit.** Tax audit and management audit. **Recent trends in auditing:** Basic considerations of audit in EDP Environment.

Unit V (8 Lectures)

Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.

Text Books

1. Jha, Aruna., "A Student's Guide to Auditing", Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "A Handbook of Practical INVES Audiditng", S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar., "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi.

deleted

Reference Books

1. Institute of Chartered Accountants of India, "Auditing and Assurance Standards", ICAI, New Delhi.
2. Gupta, Kamal., and Ashok Arora, "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S.V., "Practical Auditing," Allied Publishers Private Ltd., New Delhi.
4. Sharma, T.R., "(Principles and Problems)", Sahitya Bhawan Publication, Agra.



Course Code: BCPCC401	Core Course - 11 B.Com (P) - 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 financial environment of companies.	
CO-2	Understanding the role, functions and process of financial management; structure and functions of financial markets; various financial instruments and financial intermediaries.	
CO-3	Understanding the Indian Financial System and recognizing the need of financial planning.	
CO-4	Applying the structure and functions of financial markets, various financial instruments and financial intermediaries.	
CO-5	Analyzing the impact of short term and long term financial decisions of an organization and the various tools used for such decisions.	
CO-6	Making various capital budgeting decisions through various techniques of project appraisal.	
Course Content:		
Unit-1:	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(K_e , K_d , K_p and K_o after tax and before tax); Leverages: Meaning, Definition and Types of Leverages. <i>Numerical: Capital structure (NI & NOI), Cost of Capital (K_e, K_d, K_p & K_o)</i>	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	8 Hours

	Dividends and Models (Walter, Gorden and MM)	
<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. Van Horne, Financial Management and Policy, New Delhi, Pearson Education. 4. Reddy G. Sudarsana, Financial Management Principles & Practice, New Delhi : Himalaya Publishing House. 5. Khan & Jain, Financial Management: New Delhi: Tata McGraw-Hill <p>* Latest edition of all books is recommended.</p>	

W



old syllabus
Pre Revision

Semester IV
FINANCIAL MANAGEMENT

Course Code: BCP 401

L- 4,T-0,P-0, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about financial management.

Unit I **(8 Lectures)**

Financial Management: Meaning & Scope, Profit maximization Vs Wealth maximisation, Objectives of Financial Management, Time value of Money.

Unit II **(8 Lectures)**

Investment Decision Importance, Method of Capital Budgeting & its applications.

Unit III **(8 Lectures)**

Cost of different sources of raising capital, weighted average cost of capital.

Unit IV **(8 Lectures)**

Capital Structure Theories- NI, NOI, Traditional and M-M theories, Determination of Dividend policy and dividend models- Walter, Gordon and M-M models.

Unit V **(8 Lectures)**

Working capital- Meaning, Need, Determinants, Estimation of working capital need, Management of Cash, Inventory & Receivable Management.

Text Books:

- 1) Pandey I M- Financial Management (Vikas, 2004)
- 2) Khan and Jain- Financial Management (Tata McGraw-Hill, 3rd edition)
- 3) Prasanna Chandra- Fundamentals of Financial Management (TMH), 2004.

Reference Books:

- 1) Smith K V Management of Working Capital
- 2) Agarwal J D Working Capital Management

deleted

[Handwritten signature]



Course Code: BCPSE402	Skill-Enhancement Course -7 B.Com (P) 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	



	<p>McGraw-Hill.</p> <p>5. Peter C. Bell, Management Science/ Operations Research, Vikas Publications.</p> <p>* Latest editions of all the suggested books are recommended.</p>	
--	---	--

W



old syllabus
Pre Revision

Semester-IV
OPERATIONS RESEARCH

Course Code: BCP403

L- 3, T-2, P-0, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about operations research.

Unit I

(8 Lectures)

Nature, Definition, Scope, Nature & Characteristics, Methodology, Models in OR; OR & managerial Decision making, OR techniques.

Unit II

(8 Lectures)

Linear Programming: Introduction, Advantages of linear programming, Application areas of Linear programming.

LPP- Slack, Surplus and Artificial variables, Problem formulation, Graphic Method, Simplex Method and Big - M method.

Unit III

(8 Lectures)

Transportation- initial solution methods, North West Corner Rule, Row minima, column minima, matrix Minima & VAM Methods, optimum methods - stepping stone, MODI method, Degeneracy and maximization case. Assignment Problems - Hungarian method with maximization case.

Unit IV

(8 Lectures)

Job Sequence - Introduction, n jobs through two machines, n jobs through three machines, 2 jobs with K machines

Game theory: Basic concepts, assumptions and rules of game, pure, mixed and optimal strategy, saddle point problems (2×2) game by algebraic and odds methods, $2 \times n$ and $m \times 2$ games.

Unit V

(8 Lectures)

Network, activity, events, rules to construct the network, CPM-EST, EFT, LST, LFT, Total float, free float, independent float, PERT - optimistic, most likely and pessimistic time estimates, Cost considerations in CPM and PERT.

Text Books:

- 1) Vohra- Quantitative Techniques in Management (Tata McGraw-Hill, 2nd edition), 2003.
- 2) Peter C Bell- Management Science/ Operations Research (Vikas)
- 3) Kothari- Quantitative Techniques (Vikas), 1996, 3rd ed.

deleted

Reference Books:

- 1) Akhilesh K B and Balasubramanyam S- Quantitative Techniques (Vikas)
- 2) Taha Hamdy- Operations Research- An Introduction (Prentice-Hall, 7th edition), 1996, 5th ed.
- 3) J K Sharma- Operations Research (Pearson)



New syllabus
Post Revision

Course Code: BCPCC501	Core Course - 13 B.Com (P) - Semester-V Management Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of management accounting 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. Agarwal B.K., Agarwal Rajeev, Cost and Management Accounting, New Delhi : Nirupam Sahitya Sadan.	



Reference Books:

1. Bhattacharyya S.K. & Dearden J., Accounting for Management, New Delhi : Vikas Publication.
2. Kishore Ravi M., Advanced Management Accounting, New Delhi : Taxmann.
3. Khan & Jain, Management Accounting, New Delhi : McGraw-Hill.
4. M.N. Arora, A Text book of Cost & Management Accounting, New Delhi : Vikas Publishing House.
5. Pandey, I.M., Management Accounting, New Delhi : Vikas Publication.

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



*old syllabus
Pre Revision*

Semester - V
MANAGEMENT ACCOUNTING

Course Code: BCP502

L- 3, T-2, P-0, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about management accounting.

Unit I (8 Lectures)
Management Accounting- meaning & Scope, Conventions & Limitations, Relationship of Management Accounting, Management Accounting- as an Internal Control tool, Financial Accounting and Cost Accounting

Unit-II (8 Lectures)
Marginal Costing and Absorption Costing.

Unit III (8 Lectures)
Financial Analysis- Meaning, Limitation, Techniques of Analysis (Comparative analysis, Common size statement, Trend analysis)

Unit IV (8 Lectures)
Concept of Standard costing- Calculation of Material variance, Labour variance, Overhead variance

Unit V (8 Lectures)
Responsibility accounting: Concept and Implication, Concept of investment centre, cost centre, profit centre, etc.

Text Books

- 1) Horngren et al - Introduction to Management Accounting (Pearson, 2002, 12th edition)
- 2) Khan and Jain - Management Accounting (Tata McGraw-Hill, 2000, 3rd Ed.)
- 3) Pandey I M - Management Accounting (Vikas, 2004, 3rd Ed.)

Reference Books

- 4) Bhattacharyya S K and Dearden J - Accounting for Management (Vikas, 1987, 8th Ed.)
- 5) Ravi M. Kishor - Advanced Management Accounting (Taxmann, 1 Ed.)

deleted



Course Code: BCPDSE501	Discipline Specific Elective Course-1 Specialization- Accounting & Finance B.Com (P) - Semester-V Indian Financial System	L-4 T-0 P-0 C-4
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 Hour
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, New Delhi: McGraw-Hill.	
Reference Books:	1. Bhole L.M.: Financial Institutions and Markets: New Delhi: 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: New Delhi: McGraw Hill. 5. Fabozzi: Foundations of Financial Markets and Institutions: New Delhi: Pearson Education.	
	* Latest editions of all the suggested books are recommended.	



old syllabus
Pee Revision

Semester-V
INDIAN FINANCIAL SYSTEM

Course Code: BCP501

L- 4, T-0, P-0, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about Indian financial system.

Unit I (8 Lectures)

Introduction: Financial System and Markets: Constituents and functioning; RBI - Role and functions. Regulation of money and credit.

Unit II (8 Lectures)

Management of Commercial Banks: Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating.

Unit III (8 Lectures)

Management of Non-Banking Financial Institutions, Securitization: Concept, Nature, Scope and their implications. Securitization of Auto loans and housing loans, Securitization in India.

Unit IV (8 Lectures)

NBFCs - Their status, types, working and strategies for commercial viability.

Unit V (8 Lectures)

Management of Financial Services :Leasing and Hire Purchase: Industry, Size and scope, Parties involved, Evaluation of Lease transaction, Types of lease and their implications, Forfeiting and factoring-concept.

Text Books

- 1) Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education, 3rd Ed.)
- 2) Khan M Y - Financial Services (Tata Mc Graw Hill, 1998)
- 3) Machiraju H R - Indian Financial System (Vikas, 2004)

deleted

Reference Books

- 1) Bhole L M - Financial Institutions and Markets (Tata McGraw-Hill, 3rd edition, 2003)
- 2) Srivastava, R.M & Nigam Divya - Management of Financial Institutions (Himalaya, 2003)
- 3) Gurusamy R - Financial Services & Markets (Thomson, 1 Ed.)st



New Syllabus
Post Revision

Course Code: BCPDSE502	Discipline Specific Elective Course-2 Specialization- Accounting & Finance B.Com (P) - Semester-V Security Analysis and Portfolio Management	L-4 T-0 P-0 C-4
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 point 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 operation 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. Herbert B Mayo: An Introduction to Investment: New Delhi: Cengage Learning. 4. P. Pandian: Security Analysis and Portfolio Management : Vikas Publications. 5. Jones C.P.: Investments Analysis and Management: United States: Wiley.	
	* Latest editions of all the suggested books are recommended.	



Pre Revision
8d Syllabus

Semester-VI
SECURITY ANALYSIS & INVESTMENT MANAGEMENT

Course Code: BCP603

L- 3, T-2, P-0, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about security analysis & portfolio management.

Unit I

(8 Lectures)

Overview of Capital Market: Investment Alternatives, Market of Securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations

Unit II

(8 Lectures)

Risk & Return: Concept of Risk and types, Measures of risk and return, tradeoff between the two. Economy, Company & Industry Analysis.

Unit III

(8 Lectures)

Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return; Beta as a measure of risk; CAPM & Arbitrage pricing theory.

Unit IV

(8 Lectures)

Portfolio Management Performance evaluation of existing portfolio, Sharpe and Treynor measures; Finding alternatives and revision of portfolio.

Unit V

(8 Lectures)

Portfolio Management and Mutual Fund Industry

Text Books:

- 1) Chandra P- *Investment Analysis and Portfolio Management* Tata McGraw-Hill, 2004.
- 2) Fischer and Jordan- *Security Analysis and Portfolio Management* (Prentice-Hall, 6th edition) 1996.

Reference Books:

- 1) Ranganatham- *Investment Analysis and Portfolio Management* (Pearson Education)
- 2) Pandian P- *Security Analysis and Portfolio Management* (Vikas)



New
Post Revision

Course Code: BCPDSE601	Discipline Specific Elective Course-4 Specialization- Accounting & Finance B.Com (P) - 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
Text Books:	1. Maheshwari S.N., Maheshwari S.K.: Financial Accounting; New Delhi: Vikas Publishing House Pvt. Ltd	
Reference Books:	1. Shukla, M.C. Grewal, S.P.: Advanced Accounts; 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; New Delhi: S.Chand. 4. Tulsian, P.C. : Financial Accounting; New Delhi: McGraw-Hill Publishing Co.Ltd. 5. Mukharji A. Hanif M: Financial Accountin; New Delhi: McGraw-Hill Publishing Co.Ltd. * Latest editions of all the suggested books are recommended.	

[Handwritten signature]



old
Pre Reigwon

Semester-VI
COMPANY ACCOUNTS

Course Code: BCP602

L-3, T-2, P-0, C-4

Objective: The basic objective of this paper is to provide the knowledge of company accounts to the students.

(8 Lectures)

Unit I

Meaning & scope of a joint stock company, Accounting for share capital: Issue, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares.

(8 Lectures)

Unit II

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).

(8 Lectures)

Unit III

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).

(8 Lectures)

Unit IV

Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Preparation & Limitations of Cash Flow Statements & Fund Flow statements

(8 Lectures)

Unit V

Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company.

Text Books

1. J.R. Monga, , Fundamentals of Corporate Accounting, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd, 23 - Darya Ganj, New Delhi.
2. R.L Gupta, and M Radhaswamy, Corporate Accounting, Sultan Chand and Sons, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxmann, New Delhi.

Reference Books

1. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
2. Nirmal Kumar Gupta, Corporate Accounting, Sahitya Bhawan, Publishers and Distributors, 2005.
3. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publishers, New Delhi.
4. R. L. Gupta, and M. Radhaswamy , Advanced Accountancy, Vol.-II, Sultan Chand & Sons, New Delhi.
5. Dr. A.K. Agarwal- Company Accounts- Navyug Publications, Agra



*New syllabus -
Past revision*

Course Code: BCPDSE603	Discipline Specific Elective Course-6 Specialization- Accounting & Finance B.Com (P) - Semester-VI Working Capital Management	L-4 T-0 P-0 C-4
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 irrelevancedividend 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.	



*old syllabus
Pre Revision*

Semester-VI
WORKING CAPITAL MANAGEMENT

Course Code: BCP604

L- 4,T-0,P-0, C-4

Objective: The basic objective of this paper is to provide the knowledge of advanced financial management to the students.

Unit I

(8 Lecture)

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.

Unit II

(8 Lecture)

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

Unit III

(8 Lecture)

Inventory Management: Determinations of inventory control levels : ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis

Unit IV

(8 Lecture)

Capital structure decisions - capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.

Unit V

(8 Lecture)

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)

Text Books

1. Prasanna Chandra: Financial Management, (TMH), 6/e, 2004
 2. M.Y. Khan & P.K. Jain - Financial Management, (TMH), 4/e, 2004
- Reference Books**
1. I.M. Pandey - Financial Management (Vikas), 9/e, 2005

