

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester: I-VI)

(Under Continuous Evaluation System)

Session: 2021-22



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE(HONOURS)
SESSION:2021-22

| Semester I | | | | | | | |
|-------------------------------------|---|-------------|------------|------|----|----|--------------------------------|
| Course Code | Course Name | Course Type | Marks | | | | Examination time (in Hours) |
| | | | Total | Ext. | | CA | |
| | | | | L | P | | |
| BCOL-1421 BCOL-1031 BCOL-1431 | Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History & Culture | C | 50 | 40 | - | 10 | 3 |
| BCOL-1102 | Communicative English-I | C | 50 | 40 | - | 10 | 3 |
| BCOL-1173 | Descriptive Statistics for Business | C | 100 | 80 | - | 20 | 3 |
| BCOL-1174 | Micro Economics | C | 100 | 80 | - | 20 | 3 |
| BCOM-1095 | Management Principles and Applications | C | 100 | 50 | 30 | 20 | 3 |
| BCOM-1096 | Financial Accounting | C | 100 | 50 | 30 | 20 | 3 |
| BCOP-1127 | Workshop on MS-Office package | C | 50 | - | 40 | 10 | 3 |
| AECD-1161 | *Drug Abuse: Problem, Management And Prevention (Compulsory) | AC | 50 | 40 | - | 10 | 3 |
| SECF-1492 | *Foundation Course | AC | 25 | 20 | - | 05 | 1 |
| Total | | | 550 | | | | |

C-Compulsory

AC-Audit Course

1 Special paper in lieu of Punjabi (Compulsory).

2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

***Marks of these papers will not be added in total marks and only grades will provided.**

Kanya Maha Vidyalaya, Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE(HONOURS)
SESSION:2021-22

| Semester II | | | | | | | |
|-------------------------------------|---|-------------|------------|------|----|----|--------------------------------|
| Course Code | Course Name | Course Type | Marks | | | | Examination time (in Hours) |
| | | | Total | Ext. | | CA | |
| | | | | L | P | | |
| BCOL-2421 BCOL-2031 BCOL-2431 | Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture | C | 50 | 40 | - | 10 | 3 |
| BCOL-2102 | Communicative English-II | C | 50 | 40 | - | 10 | 3 |
| BCOL-2093 | Advanced Financial Accounting | C | 100 | 80 | - | 20 | 3 |
| BCOL-2174 | Macro Economics | C | 100 | 80 | - | 20 | 3 |
| BCOL-2095 | Business Laws | C | 100 | 80 | - | 20 | 3 |
| BCOL-2176 | Inferential Statistics for Business | C | 100 | 80 | - | 20 | 3 |
| BCOP-2097 | Workshop on Life Skills | C | 50 | | 40 | 10 | 3 |
| AECD-2168 | *Drug Abuse: Problem, Management And Prevention (Compulsory) | AC | 50 | 40 | - | 10 | 3 |
| SECF-2502 | *Moral education Programme | AC | 25 | 25 | - | - | 2 |
| Total | | | 550 | | | | |

C-Compulsory

AC-Audit Course

¹ Special paper in lieu of Punjabi (Compulsory).

² Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

*Marks of these papers will not be added in total marks and only grades will be provided.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2021-22

| Semester III | | | | | | | |
|---------------------|---|--------------------|--------------|-------------|----------|-----------|------------------------------------|
| Course Code | Course Name | Course Type | Marks | | | | Examination time (in Hours) |
| | | | Total | Ext. | | CA | |
| | | | | L | P | | |
| BCOL-3331 | Analytical Skills | C | 100 | 80 | - | 20 | 3 |
| BCOL-3092 | Company Law | C | 100 | 80 | - | 20 | 3 |
| BCOL-3093 | Banking Theory & Practice | C | 100 | 80 | - | 20 | 3 |
| BCOL-3094 | Business Communication | C | 100 | 80 | - | 20 | 3 |
| BCOL-3095 | Business Ethics and Corporate Social Responsibility | C | 100 | 80 | - | 20 | 3 |
| BCOM-3096 | Corporate Accounting | C | 100 | 50 | 30 | 20 | 3 |
| AECE-3221 | * Environmental Studies (Compulsory) | AC | 100 | 60 | 20 | 20 | 3 |
| SECP-3512 | * Personality Development | AC | 25 | 20 | - | 05 | 1 |
| Total | | | 600 | | | | |

C-Compulsory

AC-Audit Course

***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2021-22

| Semester IV | | | | | | | |
|--------------------|---------------------------------------|--------------------|--------------|-------------|----------|-----------|------------------------------------|
| Course Code | Course Name | Course Type | Marks | | | | Examination time (in Hours) |
| | | | Total | Ext. | | CA | |
| | | | | L | P | | |
| BCOL-4091 | Cost Accounting | C | 100 | 80 | - | 20 | 3 |
| BCOL-4092 | Fundamentals of Investment Management | C | 100 | 80 | - | 20 | 3 |
| BCOL-4093 | Insurance & Risk Management | C | 100 | 80 | - | 20 | 3 |
| BCOL-4094 | Marketing Management | C | 100 | 80 | - | 20 | 3 |
| BCOL-4095 | Goods and Services Tax (GST) | C | 100 | 80 | - | 20 | 3 |
| BCOS-4096 | Seminar | C | 50 | - | 50 | - | - |
| SECS-4522 | *Social Outreach | AC | 25 | 20 | - | 05 | - |
| Total | | | 550 | | | | |

C- Compulsory

AC-Audit Course

***Marks of this paper will not be added in total marks and only grades will be provided.**

**Kanya Maha Vidyalaya, Jalandhar
(Autonomous)**

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS)

SESSION: 2021-22

| Semester V | | | | | | | |
|-------------------------|---|--------------------|--------------|-------------|----------|-----------|------------------------------------|
| Course Code | Course Name | Course Type | Marks | | | | Examination time (in Hours) |
| | | | Total | Ext. | | CA | |
| | | | | L | P | | |
| BCOL-5091 | Management Accounting | C | 100 | 80 | - | 20 | 3 |
| BCOL-5092 | Income Tax | C | 100 | 80 | - | 20 | 3 |
| BCOL-5093 | Operations Research | C | 100 | 80 | - | 20 | 3 |
| BCOL-5094 | Financial Management | C | 100 | 80 | - | 20 | 3 |
| BCOL-5095 | Human Resource Management | C | 100 | 80 | - | 20 | 3 |
| BCOL-5096 | Production and Operations Management | C | 100 | 80 | - | 20 | 3 |
| BCOP-5097 | Workshop on Stock Market | C | 50 | - | 40 | 10 | 3 |
| SECI-5541/ SECJ-5551 | *Innovation, Entrepreneurship and Development/ Job Readiness Course | AC | 25 | 20 | - | 5 | |
| Total | | | 650 | | | | |

AC- Audit Course

***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar
(Autonomous)
SESSION: 2021-22

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS) SEMESTER VI

| Course Code | Course Name | Course Type | Marks |
|--------------------|--------------------------------------|--------------------|--------------|
| BCOI-6091 | Internship and Project Report | C | 500 |

Total Marks: 3400

Bachelor of Commerce (Honours) Semester-I
Session 2021-22
Course Code: BCOL-1173
Descriptive Statistics for Business

Course outcome:

Upon successful completion of this course, students will be able to:

CO1: understand the concept of data & variables and its applications.

CO2: learn the techniques of presentation and analysis of data.

CO3: comprehend the measures of distribution and relationship.

Bachelor of Commerce (Honours) Semester-I

Session 2021-22

Course Code: BCOL-1173

Descriptive Statistics for Business

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Data and Statistics: Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

Some Basic Statistical Ideas: Description and Inference, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias.

Unit-II

Describing Data: Tables and Graphs (Theory and Practical through Excel)

Single Variable: Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions; Graphs: Bar Charts and Pie Charts, Histograms and Ogives

Relationships: Categorical Explanatory Variables, Frequency Polygons, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter diagrams, Data Presentation Errors.

Unit-III

Describing Data: Summary Statistics (Theory and Practical through Excel).

Measures of a Single Numeric Variable: Measures of Central Tendency: Arithmetic Mean, Weighted Mean, Geometric Mean, Percentiles and Quartiles, Median, Mode. Measures of Variation: Range and Inter-quartile Range, Mean Deviation, Variance, Standard Deviation and Coefficient of Variation.

Unit-IV

Measures of a Relationship: Measures of Distribution: Shape, Relative Location with Skewness and Kurtosis. Detecting Outliers and Empirical Rule. 'z' scores. Covariance and Correlation, Simple Regression Analysis (Grouped and Ungrouped data). Chebychev's Theorem.

Suggested Readings:

1. Gupta S. P. (2011), *Statistical Methods*, S. Chand Publications, New Delhi.
2. Leekley R.M. (2010), *Applied Statistics for Business and Economics*, CRC Press, Taylor & Francis Group 6000 Broken Sound Parkway NW, Suite 300.

Note: The latest edition of the books is recommended.

Bachelor of Commerce (Honours) Semester-I

Session 2021-22

Course Code: BCOL-1174

Microeconomics

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: students will be able to have an in-depth understanding of the preliminary concepts about consumer behavior, costs and revenue curves, production behavior and market structure.

CO2: have some idea of managerial objectives.

Bachelor of Commerce (Honours) Semester-I

Session 2021-22

Course Code: BCOL-1174

Microeconomics

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Introduction to Economics: Nature and Scope of Economics, Micro and Macro Economics. Definition, Nature and Scope of Business Economics. Demand and Supply Analysis: Meaning of Demand, Types of Demand.

Law of Demand: Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand.

Supply: Determinants of Supply, Supply Function, Law of Supply, Supply Schedule and Supply Curve. Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.

Elasticity of Demand: Concept, Price, Income and Cross Elasticity, Measurement of Price Elasticity of Demand, Relationship Between Average Revenue, Marginal Revenue and Elasticity of Demand, Determinants of Elasticity of Demand, Importance of Elasticity of Demand.

Unit-II

Consumer Preferences and Choice: Utility Analysis: Brief Outline of Law of Diminishing Marginal Utility and Law of Equi- Marginal Utility. Indifference Curve Analysis: Assumption, Properties, Special Types of Indifference Curves, Consumer Equilibrium, Price, Income and Substitution Effects.

Production Function: Concept of Production Function, Short-run Laws of Production, Long-term Laws of Production: Isoquants, Producer's Equilibrium. Expansion Path, Returns to Factor and Returns to scale, Optimal Combination of Inputs, Economies and Diseconomies of Scale.

Theory of Costs: Types of Costs, Short Run and Long Run, Traditional and Modern Approaches.

Unit-III

Market Structure and The Firm's Objectives: Market Structure and Degree of Competition, Market Structure and Pricing Decisions: the Firm and The Industry, Objectives of Business Firms. **Perfect Competition:** Characteristics, Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and Long-run.

Monopoly: Characteristics, Equilibrium of the Monopoly Firm in Short run and Long run;

Price Discrimination and Its Types, Price and Output Determination under Discriminating Monopoly.

Unit-IV

Monopolistic Competition: Meaning and Characteristics, Price and Output Determination Under Monopolistic Competition in Short-run and Long-run, Selling costs: Equilibrium of Firm with Respect to Selling Cost, Comparison with Perfect Competition. Brief introduction to Concept of Excess Capacity.

Oligopoly: Meaning and Characteristics, Kinked Demand curve.

Managerial Theories: Profit maximization and Sales Maximization.

Suggested Readings:

1. Dwivedi, D.N.(2018) " *Microeconomics -Theory and Applications*", Pearson Education Pvt. Ltd.
2. Ahuja, H.L.(2014) " *Advanced Economic Theory*", S. Chand, publications, New Delhi.
3. Koutsoyiannis A (2015) " *Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.
4. Stonier & Hague, A.(2003) " *Text book of Economics Theory*", 9th ed., ELBS, London.

Note: The latest edition of the books is recommended.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1095

Course Title: Management Principles & Applications

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: evaluate the need for management in an organization.

CO2: understand the need for planning across management levels and various types of organizational structures prevailing in the business scenario.

CO3: know the various components of Human Resource Planning.

CO4: assess different leadership and motivation theories.

CO5: analyze effective application of management principles to diagnose and solve organizational problems and develop optimal managerial decisions.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1095

Course Title: Management Principles & Applications

Time: 3 Hours

Max.Marks:100

Theory: 50

Practical:30

CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

Unit-I

- **Management:** Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management.
- **Evolution of Management Thought:** Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

Unit-II

- **Decision Making:** Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques, Qualitative and Quantitative techniques of Decision Making, MIS.
- **Planning:** Concept, Importance, Types, Limitations, Planning process, Objectives, Setting objectives and Management by objectives.

Unit-III

- **Organizing:** Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure, Principles of Organising.
- **Motivation:** Concept, Importance, Extrinsic and Intrinsic Motivation, Motivation Theories.

Unit-IV

- **Leadership:** Meaning, Nature, Traits and Styles, Approaches and Theories.
- **Communication:** Concept, Purpose, Process, Oral and Written communication, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.
- **Controlling:** Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

PRACTICAL

- Case studies on Management Principles. The students will prepare powerpoint presentation based on the case studies provided to them in the class and also there will be viva – voce based on the presentation of case study

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2012.
2. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour*, New Delhi, Thomson, 2007.
3. Stephen P Robbins and Marry A. Coulter, *Management*, Pearson Education, New Delhi, 2017.
4. Philip Sadler, *Leadership*, New Delhi, Kogan Page, 2003.
5. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi, 2015.
6. P. C. Tripathy and P. N. Reddy, *Principles of Management*, Mc-Graw Hill Education, New Delhi, 2012.

Note: Latest edition of text books to be used.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1096

Course Title: Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: describe the role, functions and limitations of financial accounting.

CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).

CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

CO6: work with well-known accounting software i.e. Tally (Latest version)

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code:BCOM -1096

Course Title: Financial Accounting

Time: 3 Hours

Max. Marks:100

Theory: 50

Practical: 30

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

Unit-I

- **Introduction to Financial Accounting:** Need, scope and objectives, Accounting as an information system, Accounting Terminology Users of accounting information system. Branches of accounting, Accrual and Cash basis of Accounting.
- **Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items. Accounting Standards– Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System, Types of Accounts, Accounting Cycle.
- **Accounting Equation-** Meaning and Procedure of Developing Accounting Equation.

Unit-II

- **Journalizing-** Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal.
- **Preparation of Ledger-**Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts.
- **Subsidiary Books-** Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books, Receivable Book, Payables Book, Journal Proper. Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

Unit-III

- **Depreciation Accounting:** Meaning, causes, objectives, Difference between Depreciation, Amortization and Depletion, Factors affecting Depreciation, Methods of charging depreciation- Straight line and Written down value method.
- **Trial Balance:** Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance, Errors Revealed and not revealed by Trial Balance.
- **Rectification of errors: Capital and Revenue Expenditure –** Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors, Suspense Account, Effect of Errors on Profit.

Unit-IV

- **Preparation of Final Accounts** (Trading Account, Profit & Loss account, Balance Sheet), Final Accounts without adjustments.
- **Preparation of Final Accounts with Adjustments** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)
- **Accounting for Non-profit Organizations:** Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

TALLY: ((PRACTICAL))

Computerized Accounting System (using latest version of Tally)

Creating a company, Creating Accounting ledgers and Groups, Creating Stock items and groups, Vouchers, Recording of transactions, Preparing reports, Cash book, Trial balance, Profit and loss account, Balance Sheet, Fund Flow Statement, Cash Flow Statement, Selecting and shutting a company, Backup and restore of data of company.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, "Financial Accounting", Himalaya Publishing House.
2. Grewal, T. S., "Introduction to Accounting", S. Chand and Co., New Delhi.
3. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be used.

Bachelor of Commerce (Honours) Semester-I

(Session 2021-22)

Course Code: BCOP-1127

Course Title: Workshop On Office Package

Course Outcomes:

After passing course the student will be able to:

CO1: gain knowledge about office tools like word processing, spreadsheets, etc.

CO2: understand word processing software to create professional and academic documents.

CO3: create effective presentations useful for corporate tasks.

CO4: use spreadsheet application for data organization and manipulation

Session 2021-22
Bachelor of Commerce (Honours) Semester-I
Course Code: BCOP-1127
Course Title: Workshop On Office Package

Max. Marks: 50
Practical: 40
CA: 10

Examination Time: 3 Hrs

Instructions for the Paper Setter:

- Paper will be set on the spot by the examiner

UNIT-I

Word Processing:

- Shortcuts for navigation, insertion, deletion, and selection
- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format painter
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and Word art
- Page numbering
- Borders and shading
- Headers/footers
- Shortcut features like AutoCorrect, quick sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus

UNIT-II

Spreadsheets:

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (Autosum, auto-calculate)
- Manual math formulas (average, count,etc.)
- Use “cell references” with formulas
- Copy formulas (fill handle)
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns

- AutoCorrect
- Print options (orientation, margins, gridlines, header/footer)

UNIT-III

- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting

Presentations:

- Slide content: planning, opening slides, sequencing
- Bullet/number slides(variations, sequencing, layout)
- Graphics, shapes(alternatives to bullets; use color to influence mood; use images to reinforce messages)
- Smart art(effective use of diagrams)

UNIT-IV

- Photos and internet photos(formatting options)
- Copy/paste shortcuts(from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to others programs and the internet
- Insert media clips, movies, sounds
- Views: Slide sorter, Outline, Notes as editing and presentation tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

References/Textbooks:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.
2. Prof. Satish Jain, M. Geetha, Kratika, BPB's Office 2010 Course Complete Book, BPB Publications, 2017.
3. Joyce Cox, Joan Lambert and Curtis Frye, Microsoft office Professional 2010 Step by Step, Microsoft Press, 2010.
4. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
5. Ebooks at OpenOffice.org
6. R. Gabriel Gurley, A Conceptual Guide to OpenOffice.org3, 2nd Edition.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOL -2093
Course Title: Advanced Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.

CO2: learn about accounting treatment in case of complete and incomplete voyage

CO3: learn about accounting for Hire Purchase Transactions

CO4: prepare Departmental financial accounts and Consolidated financial accounts

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOL -2093
Course Title:Advanced Financial Accounting

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

UNIT – I

- **Partnership Accounts:** Meaning, Partnership Deed, Provisions of the Indian Partnership Act,1932 in the absence of Partnership deed, Fixed v/s Fluctuating capital accounts, Appropriation of Profit & Loss Account, Division of profits among Partners.
- **Past adjustments** (relating to interest on capital, interest on drawing, salary and profit-sharing ratio). Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization
- **Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

UNIT – II

- **Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities undistributed profits, computation of Partners' interest and mode of payment.
- **Death of Partner:** Calculation of deceased Partner's share of profit till the date of death. Preparation of deceased Partner's capital account, executor's account and preparation of balance sheet, Joint Life Policy
- **Dissolution of Partnership:** Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

UNIT – III

- **Hire Purchase & Instalment Payment system:** Accounting for Hire Purchase Transactions, Journal entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession
- **Voyage Accounts:** Meaning, Preparation of voyage accounts, Accounting treatment in case of complete and incomplete voyage

UNIT – IV

- **Consignment Accounts:** Meaning, Features, Consignee's commission, Performa Invoice, Account Sales, Accounting treatment in the books of the consignor and the consignee -Valuation of consignment stock, Treatment of Normal and abnormal Loss, Invoice of goods at a price higher than the cost price
- **Departmental Accounts:** Meaning, Basis of allocation of common expenses, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L Accounts, Interdepartmental transfer of goods at cost, cost plus and at selling price, Provision for unrealized profit.

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "Advanced Accountancy", Vol. I & II, 2008, S. Chand & Co, New Delhi
2. Gupta, R. L. & Radheswamy, M., "Advanced Accountancy" Vol. I & II, 2009, S & Co, New Delhi
3. Maheshwari, S.N. & Maheshwari, V.L., "Advanced Accountancy" Vol. I & II, 2009, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. & Sehgal, D., "Advanced Accountancy" Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi

Note: Latest edition of text books to be used.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code:BCOL-2174
Macroeconomics

Course Outcomes:

Upon successful completion of this course, students will be able to:

- CO1:** learn the concepts and measurement of National Income and methods of measuring National Income.
- CO2:** learn Concept of demand for and supply of money.
- CO3:** learn concept of Inflation and measures to control inflation.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code:BCOL-2174
Macroeconomics

Time: 3 Hours

Max. Marks: 100

Theory: 80
CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Macroeconomics – scope and basic concepts.

National Income Accounting - Concepts and measurement of GDP, GNP, NNP, NI and DPI, Methods of measuring National Income, Problems in measuring National Income, Circular flow of income - Two sector, three sector and four model. Real and Nominal GDP–Implicit deflator.

Unit-II

Aggregate Demand and Aggregate Supply: Classical and Keynesian approach to AD-AS approach, Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run. Economy in the short run IS–LM framework.

Theory of Macro Economic Equilibrium: Simple Keynesian Model, Consumption, saving and Investment functions, Investment and Government expenditure multipliers

Unit-III

Money: Concept of demand for and supply of money, Quantity theory of money and Keynesian theory of demand for money, Measures of money supply – High powered money – Money multiplier.

Inflation: Concept of Inflation – Demand-pull and cost-push theories of inflation –Measures to control inflation.

Unit-IV

Monetary policy: Role of monetary policy, Instruments of monetary policy, Latest monetary policy of RBI.

Fiscal policy: Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI.

Balance of payment: Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP.

Suggested Readings:

1. Dwivedi ,D.N. (2018) *Macroeconomics: Theory and Policy*, Tata McGraw-Hill.

2. Jhingan, M. L. (2014) *Macroeconomic Theory*, Varinda Publications ,Delhi.

Note: The latest edition of the books is recommended..

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code:BCOL-2095
Course Title:Business Laws

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: understand the various Acts in India

CO2: indepth knowledge of contract formation

CO3: understand the different forms of Negotiable Instruments

CO4: learn about how to transfer property and goods etc.

Session 2021-22
Bachelor of Commerce (Honours) Semester II
Course Code: BCOL- 2095
Course Title: Business Laws

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

UNIT – I

The Indian Contract Act, 1872

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity
- Free consent.

UNIT – II

The Indian Contract Act, 1872

- Legality of object.
- Discharge of contract; Modes of discharge.
- Breach of Contracts and its remedies.
- Indemnity and Guarantee.
- Bailment and Pledge

UNIT – III

Sale of Goods Act 1930

- Formation of contracts of sale; Goods and their classification, price;
 - Conditions, and warranties;
 - Transfer of property in goods including sales by non owners;
 - Performance of the contract of sales;
 - Unpaid seller and his rights, sale by auction.
 - Remedies for breach of contract of sale
-
- Definition of negotiable instruments; Features;
 - Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

UNIT – IV

- The Factories Act, 1948
- The Industrial Dispute Act, 1947
- The Payment of Wages Act, 1936

Suggested Readings:

1. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi.
2. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
3. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
4. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
5. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
6. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
7. Googan P.P.S, "A Text Book of Mercantile Law", S. Chand, New Delhi

Note: Latest edition of text book may be used.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code: BCOL-2176
Inferential Statistics for Business

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: understand the concept of hypothesis testing and its significance

CO2: learn the applications of parametric and non-parametric tests

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code: BCOL-2176
Inferential Statistics for Business

Time: 3 Hrs

Max. Marks: 100

Theory: 80
CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Population-Sample, Central Limit Theorem and Confidence Interval

Confidence Intervals for One Population Mean:

- Estimating a Population Mean Confidence Intervals for One Population Mean When σ Is Known
- Confidence Intervals for One Population Mean When σ Is Unknown

Hypothesis Tests for One Population Mean

- The Nature of Hypothesis Testing
- Critical-Value Approach to Hypothesis Testing
- P-Value Approach to Hypothesis Testing
- Hypothesis Tests for One Population Mean When σ Is Known
- Hypothesis Tests for One Population Mean When σ Is Unknown
- The Wilcoxon Signed-Rank Test
- Type II Error Probabilities; Power

Unit-II

Inferences for Two Population Means:

The Sampling Distribution of the Difference between Two Sample Means for Independent Samples:

- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal
- The Mann–Whitney Test
- Inferences for Two Population Means, Using Paired Samples
- The Paired Wilcoxon Test

Unit-III

Inferences for Population Standard Deviations:

- Inferences for One Population Standard Deviation
- Inferences for Two Population Standard Deviations, Using Independent Samples

Inferences for Population Proportions:

- Confidence Intervals for One Population Proportion
- Hypothesis Tests for One Population Proportion
- 1. Inferences for Two Population Proportions

Unit-IV

Chi-Square Procedures

- The Chi-Square Distribution
- Chi-Square Goodness-of-Fit Test
- Contingency Tables; Association
- Chi-Square Independence Test
- Chi-Square Homogeneity Test

Software

1. Jamovi <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>
2. Gretl <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>

Suggested Books:

1. Sahu P. K., Pal, S. R., & Das, A. K. (2015). Estimation and inferential statistics .Springer, India.
2. Lowry R. (2014). Concepts and applications of inferential statistics. Available at <http://vassarstats.net/textbook/>
3. Bernstein R., & Bernstein, S. (1999). Schaum's outline of elements of statistics II: Inferential Statistics, McGraw Hill Professional.

Note: The latest edition of the books is recommended.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code:BCOP-2097
Course Title: Workshop on Life Skills

Course Outcomes

After completion of this course, students will be able to:

CO1: Learn those abilities that help promote overall well being and competence to be able to face the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

CO5: Empower themselves to act responsibly, take initiative and control.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOP-2097
Course Title: Workshop on Life Skills

Time: 3 Hrs

Max. Marks:50
Practical:40
CA:10

Instructions for the Paper Setters: The students will prepare Power Point Presentations on the topics specified in the syllabus. The examiner will evaluate the students on the basis of the presentation and their performance in Viva Voce.

Division of Marks

Presentation: 20

Viva-Voce: 20

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, Thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

Bachelor of Commerce (Honours) Semester -III
Session: 2021-22
Course Title: Analytical Skills
Course Code: BCOL-3331

Course Outcomes

After the successful completion of this course students will be able to

CO 1: Analyze data being presented in the form of tables, venn diagrams, pie charts.

CO 2: Demonstrate procedural fluency with real number arithmetic operations and use these operations to represent real world scenarios and to solve stated problems.

CO 3: Demonstrate number sense and conversion between fractions, decimals and percentages.

CO 4: Draw conclusions or make decisions in quantitatively based situations that are dependent upon multiple factors.

CO 5: Use simple and compound interest to do business calculations such as value of money, maturity value, present value, future value and able to differentiate which math method should be used for different problems.

Course Code: BCOL-3331

Examination Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Data Analysis:- The data given in a Table, Graph, Bar Diagram, Pie Chart, Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.

UNIT-II

Sequence and Series:- Analogies of numbers and alphabets completion of blank spaces following the pattern in A:b::C: d relationship odd thing out; Missing number in a sequence or a series.

UNIT-III

Arithmetic ability:- Algebraic operations BODMAS, Fractions, Divisibility rules, LCM&GCD (HCF).
Date, Time and Arrangement Problems: Calendar Problems, Clock Problems, Blood Relationship.

UNIT-IV

Quantitative aptitude:- Averages, Ratio and proportion, Problems on ages, Time, distance, speed.
Business computations: -Percentages, Profit & loss, Partnership, simple and compound interest.

Reference Books:

1. R S Agrawal, Quantitative Aptitude for Competitive Examination, S. Chand publications.
2. R V Praveen, Quantitative Aptitude and Reasoning, PHI publishers.
3. Abhijit Guha, Quantitative Aptitude for Competitive Examination, Tata McGraw Hill publications.

Session 2021-22
Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3092
Course Title: Company Law

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration.

CO2: draft the required documents like MOA and AOA.

CO3: learn the mode to register and fill the documents online.

CO4: have a clear conceptual understanding about the powers, duties and legal position of directors.

CO5: grasp the latest emerging issues that may arise.

Session 2021-22
Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3092
Course Title: Company Law

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

- Introduction: Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Lifting the Veil of Corporate Personality.
- Kinds of Companies: Classification on the basis of incorporation; on the basis of members – Private company, public company, One Person company on the basis of liability of members; other kinds of companies – Companies with Charitable Objects, Government company, Foreign company, Holding and subsidiary company, associate company, small company; Exemptions and Privileges of Private Companies.
- Formation of Company: Provisions applicable to incorporate of companies; Effect of Certificate of Incorporation; Conclusiveness of Certificate of Incorporation; Online Registration of Company.
- Memorandum of Association: Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultra vires.

UNIT-II

- Article of Association: Purpose and content of articles, Provision for Entrenchment; Alteration of articles; Binding Force of Memorandum and Articles; Doctrine of constructive notice and indoor management.
- Prospectus: Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.
- Shares: Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

UNIT-III

- Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy–Back of Shares.
- Membership in a Company: Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member?, Termination of Membership; Rights of Members.
- Company Management: Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder’s Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number(DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

UNIT-IV

- Company Meetings: Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.
- Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.
- Administration of Companies Act – National Company Law Tribunal (NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

Suggested Readings:

1. N.D.Kapoor, “*Company Law*”, Sultan Chand & Sons, New Delhi.
2. MC Kuchhal and Vivek Kuchhal, *Business Legislation for Management*, Vikas Publishing House.
3. S.N. Maheshwari and S.K Maheshwari, *Company Law*, Himalaya Publishing House.
4. Ashok K, Bagriyal, “*Company Law*”, Vikas Publications.
5. S.M. Shah, “*Company Law: Lectures*”, N.M. Tripathi Publishers, Bombay.
6. Avtar Singh, “*Introduction to Company Law*”, Eastern Book Company.

Session 2021-22
Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3093
Course Title: Banking Theory and Practice

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have banking knowledge and skills together with technology-familiarity and customer-orientation.

CO2: understand the various services offered and various risks faced by banks.

CO3: gain awareness of various banking innovations after nationalization.

CO4: have an overview of banking industry.

Session 2021-22
Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3093
Course Title: Banking Theory and Practice

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Banking: Evolution of modern banking system in India. Present Structure of Indian Banking System.

Commercial Bank—Meaning, Nature, Types, functions, importance and functions.

Central Bank- Role, objectives and functions of Reserve Bank of India. Techniques of Credit Control Credit Creation by RBI.

UNIT-II

Negotiable Instruments – Cheques, Drafts, Bills of Exchange and Promissory notes
Endorsement and its types.

Management of Commercial Banks in India : Liquidity Management , Security Investments and Asset Liability Management.

UNIT-III

Reforms in the India Banking Sector : Narasimham Committee I and II, Raghuram Rajan Committee.

Introduction to Basel Norms: Significance, Implementation and Difficulties

Financial Inclusion- Concept, Importance and present status.

UNIT-IV

Innovations in Banking : Wholesale and Retail Banking , Universal and Narrow Banking, Off Shore Banking and Multinational Banking and cheque truncation system.

Digitalization of banking – E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm

Demonetization- Concept and impact on Indian banking sector.

Suggested Readings:

1. Khubchandani,BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*',*Response Book*, Sage Publications, 1999.
3. Sundram&Varshney, '*Banking and Financial System*', Sultan Chand &Sons.
4. Neelam C Gulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*, Mcmillan Education.
6. Jyotsna Bhatia and NishwanSethi, '*Elements of Banking and Insurance*', PHI

Note: Latest edition of the books may be used.

Session 2021-22
Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3094
Course Title: Business Communication

COURSE OUTCOMES:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication and will be able to use electronic media for business communication.

CO2: enhance their skills in business writings and communications.

CO3: develop and deliver effective presentations.

CO4: develop effective interpersonal communications and skills that maximize team effectiveness.

CO5: learn resume writing and prepare themselves for job interviews.

Session 2021-22
Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3094
Course Title: Business Communication

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Nature and Process of Communication: Role of communication, defining communication, process of communication, elements of communication, barriers to communication, conditions for successful communication and characteristics of successful communication.

Organizational Communication: Importance and need of communication in management, Corporate communication, communication structure in an organization, Informal communication.

UNIT-II

Written Business Communication: Importance of Skills in Written Communication, Clarity in Writing, Principles of Effective Writing.

Writing Letters, Memos and CVs Oral Communication: Meaning of Oral Communication, Need for learning oral communication skills, Choice of form of communication, Principles of successful oral communication, Characteristics of effective oral communication, barriers to effective oral communication, Conversation control.

UNIT-III

Non-Verbal Communication: Meaning, Classification of non-verbal communication, Advantages of learning non-verbal communication, guidelines for developing non-verbal communication

Negotiation Skills: Meaning and Nature of Negotiation, Need to negotiate, Factors affecting negotiation, Stages of the negotiation process, negotiation strategies.

UNIT-IV

Presentation Skills: Meaning, Elements of a presentation, Designing presentation, Transformational Leadership.

Business Etiquette: Meaning, Introduction, Business Dining, Business to Business Etiquette, Managing customer care.

Suggested Readings:

1. P D Chaturvedi and Mukesh Chaturvedi, “Business Communication – Concepts, Cases and Application”, Pearson.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, and Neerja Pande, “Business Communication: Making Connections in a Digital World”
3. Mary Ellen Guffey, and Dana Loewy, “Essentials of Business Communication”, Cengage Learning.
4. John V. Thill, and Courtland L. Bovee, “Excellence in Business Communication”, Pearson Education.

Session 2021-22
Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3095
Course Title: Business Ethics and Corporate Social Responsibility

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire a clear understanding of philosophical ethics.

CO2: understand the relationship between ethics and law.

CO3: understand the concept of corporate social responsibility.

CO4: understand the concept of SWOT Analysis for evaluating organizational framework for discharging social responsibility.

CO5: understand the principles of moral decision making in global business and realize their importance.

CO6: identify and resolve the ethical dilemmas that occur in workplace.

CO7: demonstrate an ability to write and debate about the aspects of corporate governance in a manner that is analytical, logical and critical

Session 2021-22
Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3095
Course Title: Business Ethics and Corporate Social Responsibility

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Business ethics; Definition and nature, The Importance of Business Ethics, Emerging Business Ethics Issues, Business Ethics in a Global Economy Environmental ethics, marketing ethics, corporate ethics, ethical issues in HRM, Reasons for Ethical problems occurring in business.

UNIT-II

Ethical theories; Ethical Dilemmas, Sources and Their Resolutions. Individual Factors: Moral Philosophies, Organizational Factors: The Role of Ethical Culture and Relationships. Value based organizations.

UNIT-III

Concept of Corporate Social Responsibility (CSR), Limits of CSR, SWOT Analysis for evaluating organizational framework for discharging social responsibility, historical phases of CSR (Brief Introduction), perspectives on CSR (Brief Introduction), CSR models, drivers of CSR, CSR: Within the Organisation, CSR and Society.

UNIT-IV

Corporate Social Responsibility Practices in India. Corporate Governance: Principles, Issues and Trends, Ethical Decision Making in Business, Different Models of Corporate Governance and Ethical leadership.

Suggested Readings:

1. Ghosh, B.N., “Business Ethics and Corporate governance”, 1st Edition (2011), Tata McGraw Hill.
2. Bhatt, K. and Sumitha, A., “Business Ethics and Corporate Social Responsibility”, 2nd Edition (2011), Himalaya Publications
3. Bhanu Murthy, K.V. and Usha Krishna, “Politics Ethics and Social Responsibilities of Business”, 2010, Pearson Education, New Delhi.
4. V. Balachandran and V. Chandrasekaran, “Corporate Governance and Social Responsibility”, 2009, PHI Learning Private Limited, New Delhi.
5. Murthy, “Business Ethics and Corporate Governance”, 2009, Himalaya Publication

Session 2021-22
Bachelor of Commerce (Honours) Semester III
Course Code: BCOM-3096
Course Title: Corporate Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of accounting of corporate sector and gain skills required for recording various kinds of business transactions.

CO2: prepare accounts relating to share capital, forfeiture and its redemption

CO3: have deep understanding of SEBI guidelines relating to companies, banking and insurance sector as well.

CO4: prepare final accounts of Banking companies and insurance sector.

CO5: gain in depth knowledge of mergers and amalgamation.

Session 2021-22

Bachelor of Commerce (Honours) Semester III

Course Code: BCOM-3096

Course Title: Corporate Accounting

Time: 3 Hours

Max. Marks: 100

Theory Marks: 50

Practical: 30

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (specified in the syllabus) essay type/ numerical (**in equal proportion**) are to be set, two in each of the four sections (A-D). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 10 marks.

Note: The candidates are allowed to use [Non-Scientific] calculator.

UNIT-I

Share Capital- Issue and Forfeiture: Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue. **Redeemable Preference Shares:** Accounting Procedure.

UNIT-II

Debentures: Meaning, Types, Issue of Debenture, Redemption of Debentures **Underwriting:** Types, Disclosure Requirements, SEBI guidelines **Final Accounts of Companies:** Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation

UNIT-III

Accounting for Mergers and Amalgamation: Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company **Liquidation of Companies.**

UNIT-IV

Accounts of Banking Companies, Accounts of Insurance Companies

Practical:

The students are required to prepare a project file where they will analyse the financial statements of banking and insurance companies in India. Viva voce on the basis of project work and course syllabus will be conducted by external examiner.

Division of marks

Project File 10 marks

Viva Voce 20 marks

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", 2008, S. Chand and Co., New Delhi.
2. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II , 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., "Advanced Accountancy Corporate Accounting", 2014, Kalyani Publilshers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting" , 2009, Vikas Publication, New Delhi.
5. Goyal V.K., "Corporate Accounting", 2009, Excel Books, New Delhi.
6. Gupta N.and Sharma C., "Corporate Accounting", 2nd Edition, 2009, Ane Books Pvt Ltd,

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4091
Course Title: Cost Accounting

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

- CO1: Describe how cost accounting is used for decision making and performance evaluation.
- CO2: Explain the basic concepts of cost and its ascertainment & allocation.
- CO3: Demonstrate how material, labour and overhead costs are determined.
- CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.
- CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4091
Course Title: Cost Accounting

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Introduction to Cost Accounting: Meaning, nature, scope. Distinction between Cost & Financial Accounting, **Cost Concepts**– Elements of Cost , and Cost Classification, **Cost Sheet-** Meaning, Features and Preparation of Cost Sheet.

UNIT-II

Materials- Purchase & Storage. Control & Pricing. Issue & Evaluation.

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Methods of Wage Payment and Incentive Plans.

Overheads – Classifications, Apportionment and Absorption of Overheads, Calculations of factory overhead rates- machine hour rate and labour hour rate.

UNIT-III

Methods of Costing – Unit Costing, Job, Batch, Contract, Process.

Budgetary Control: Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

UNIT-IV

Introduction to-Activity Based Costing, Target Costing. **Marginal Costing:** Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing..
Standard costing: Standard costing as a control technique. Variance analysis-meaning and importance
.Calculation of material and labour variances.

Suggested readings:

1. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
2. Khan, M .Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
3. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost Accounting”, 13th edition (2009), Pearson , Delhi
4. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
5. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.

Latest Editions of the books must be referred to.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4092
Course Title: Fundamentals of Investment Management

COURSE OUTCOMES:

After successful completion of this course, students will be able to –

- CO1: define the role of financial markets at macro level.
- CO2. understand the fundamental aspects of investment management.
- CO3. know about the various technical analysis to be done before investing.
- CO4. know about the relationship of risk and return while making investment.
- CO5. make their career as investment analysts/ consultants.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4092
Course Title: Fundamentals of Investment Management

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

The Investment Environment: The investment decision process, Types of Investments Commodities, Real Estate and Financial Assets, The Indian securities market, the market participant sand trading of securities, security market indices, sources of financial information.

Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

UNIT-II

Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

UNIT-III

Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

UNIT-IV

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.

Suggested Readings:

1. Hirt, Geoffrey, and S. Coautor Block. Fundamentals of investment management.
2. Reilly & Brown. Investment Analysis & Portfolio Management. Cengage.
3. Chandra, Prasanna. Investment Analysis & Portfolio Management. McGraw Hill Education
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill Higher Education.

Session: 2021-22
Bachelor of Commerce (Honours) Semester –IV
Course Code: BCOL-4093
Course Title: Insurance & Risk Management

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies.

CO2: understand the regulatory framework of Insurance in India.

CO3: acquire knowledge about reinsurance and various distributions channels of insurance.

CO4: know about the concept of risk management with the help of insurance.

Session: 2021-22
Bachelor of Commerce (Honours) Semester –IV
Course Code: BCOL-4093
Course Title: Insurance & Risk Management

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

UNIT-II

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Coinsurance, Assignment. Endowment.

UNIT-III

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximate cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT-IV

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4094
Course Title: Marketing Management

COURSE OUTCOMES:

After successful completion of this course, students will be able to –

- CO1: understand the role and contribution of marketing to the business enterprise.
- CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning.
- CO3: evaluate the major types of consumer buying behaviour and the stages in the buyer decision process.
- CO4: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.
- CO5: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.
- CO6: identify the major social criticisms of marketing.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4094
Course Title: Marketing Management

Time: 3 Hours

Max. Marks: 100

Theory Marks: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

- **Introduction to Marketing:** Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
- **Marketing Environment:** Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
- **Consumer Buying Behavior:** Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.
- **Market Segmentation:** Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets;

UNIT-II

- **Differentiation & Positioning:** Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning
- **Product Decisions:** Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.
- **Product Development and Product Life Cycle:** New Product Development Process; Product life cycle – concept and strategic implications.

UNIT-III

- **Pricing Decisions:** Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.
- **Place Decision:** Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.
- **Promotion Decisions:** Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push.

UNIT-IV

- **New Developments in Marketing:** Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; Green Marketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing – Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing – Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues in Marketing.
- **Services Marketing:** Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.
- **Retail Marketing:** Importance of Retail; Types of Retail; Retail Product; Features of Retailing

Suggested Readings:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management A South Asian Perspective, Pearson Education.
2. Paul Baines, Chris Fill and Kelly Page, Marketing Asian Edition, Oxford University Press.
3. Harsh V. Verma and Ekta Duggal, Marketing, Oxford Higher Education.
4. Rajan Saxena: Marketing Management, Tata McGraw Hill.
5. Arun Kumar and N Meenakshi, Marketing management, Vikas Publishing House.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4095
Course Title: Goods and Services Tax

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

- CO1: know about the various concepts of goods & services tax.
- CO2: compare the earlier taxation system with GST.
- CO3: prepare and file GST return.
- CO4: know about the records required to be maintained under GST law.
- CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4095
Course Title: Goods and Services Tax (GST)

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax.

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

UNIT-II

Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes.

UNIT-III

Tax Invoice Credit & Debit notes, e-way bill. Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

Returns: GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

UNIT-IV

GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. www.cbec.gov.in

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOS-4096
Course Title: Seminar

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Session: 2021-22
Bachelor of Commerce (Honours). Semester -IV
Course Code: BCOS-4096
Course Title: Seminar

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5091
Course Title: Management Accounting

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques.

CO2: Demonstrate mastery of budgeting systems and performance measurement systems.

CO3: Illustrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of Management Accounting

CO4: Understand the elements of managerial decision making, including planning, directing and Controlling activities in a business environment

CO5: Learn preparation of Financial Statements in accordance with Generally Accepted Accounting Principles

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5091
Course Title: Management Accounting

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management accounting, Recent Trends in Management Reporting.

Analysis and Interpretation of financial Statement: Meaning, Types and Methods of Financial Analysis – Comparative statements, Trend Analysis, Common size statements.

UNIT-II

Ratio Analysis: Meaning, Nature, uses and limitations of Ratios, Types of Ratios.

Fund Flow Statement: Meaning and concept of fund, Flow of Fund, Preparation of Fund flow statement, uses and significance.

Cash Flow Statement: Difference between fund flow statement and cash flow statement, Preparation of cash flow statement as per AS-3 Norms.

UNIT-III

Managerial decision making with the help of C.V.P. Analysis, Fixation of Selling Price. Exploring new markets, Make or buy, key factor, Product Mix, Operate or Shutdown.

UNIT-IV

Responsibility Accounting: Concept, Significance, Responsibility centers, Activity Based Costing (General outline only)

Transfer Pricing: Meaning & Methods

Suggested Readings:

1. Maheswari, S.N., “Principles of Management Accounting”, Sultan Chand & Sons, New Delhi. 2007.
2. Vashisht, C.D. and Sexana, V.K., “Advanced Management Accounting”, Sultan Chand & Sons, New Delhi, 2014.
3. Gowda, J.M., “Management Accounting”, Himalaya Publishing House, New Delhi. 2017.
4. Manmohan and Goyal, S.N., “Principles of Management Accounting”, Sahityabhavan Publication, Agra, 2018.
5. Pillai, R.S.N. and Bagavathi, V., “Management Accounting”, S. Chand & Co. Pvt. Ltd., New Delhi, 2015.
6. Sharma, R.K. and Gupta, S.K., “Management Accounting: Principles and Practices”, Kalyani Publishers Ltd., New Delhi, 10th Edition, 2014.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5092
Course Title: Income Tax

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Understand the concept of Direct Tax Laws

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income

CO3: understand the concept of Assessment of Income

CO4: compute tax liability of different assesses

CO5: take tax-sensitive decisions in the real life

CO6: practice as Tax Advisor/ Consultants

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5092
Course Title: Income Tax

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters: Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A,B,C& D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Income Tax Act 1961:Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person.

Agricultural Income, Residential status and Tax Liability of Assesse.

UNIT-II

Heads of Income: Computation of Income from **Salary**, Computation of income from **profits and gains from Business and Profession**.

UNIT-III

Computation of Income from House Property

Income from capital gains and deductions under this head; Exempted Capital gains

Income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income ; Deductions from the Gross Total Income of individuals; Tax Deduction at Source and Advance Payment of Tax.

Suggested Readings:

1. Singhanian, V.K., “*Direct Taxes*”, 2018, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., “*Direct Taxes*”, 2017, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., “*Income Tax Law and Practice*”, 2018, Kalyani Publications, New Delhi.
4. Chandra, M., & Jain .A., “*Income Tax Law and Practice*”, 2017, PragatiPrakashan, New Delhi.

Note: Latest edition of text books may be used.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5093
Course Title: Operations Research

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc.

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of problem solving.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5093
Course Title: Operations Research

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A, B, C & D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Operations Research – Definition, Characteristics, Importance and Limitations.

Linear Programming – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P. : Graphical Method , Theory of Simplex method, Big–M Method.

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of transportation Models: Initial solution methods: North West corner method, Least cost method, VAM, Optimum Solution Methods: MODI method.

Assignment Model - Definition, Applications, Hungarian Method for solution of Assignment Problems.

UNIT-III

Game Theory – Theory of Games, Meaning, Assumptions, Characteristics of Games, limitations, Rules – pure Strategy methods for solving game theory: Saddle point, Dominance method, Mixed Strategies (2 x 2 Games, graphic method, 2 x n Games or m x 2 Games).

Sequencing Models - Meaning, Assumptions, Characteristics, Limitations, Methods for solving sequencing problems: processing n jobs through two machines, processing n jobs through three machines.

UNIT-IV

Queuing Models – Introduction, Elements, Operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models: Poisson arrivals with Exponential Service Times.

Net Work Analysis in Project Planning - Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

1. Natarajan, A.M. and Balasubramanie,P., “*Operations Research*”, 2nd Edition, 2014, Pearson Education New Delhi.
2. Sharma, J.K., “*Quantitative Techniques for Managerial Decisions*”, 2007, Macmillan Publishers India, New Delhi.
3. Vohra, N.D., “*Quantitative Techniques in Management*”, 2007, Tata McGraw Hill, New Delhi.
4. Kapoor, V.K., “*Operations Research Techniques for Management*”, 9th Edition, 2014 Sultan Chand & Sons, New Delhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, “*Operations Research*”, 18th Edition, 2013, Sultan Chand & Sons, New Delhi.
6. Gupta, P.K. and Hira, D.S., “*Operations Research*”, 2009, Sultan. Chand & Co., New Delhi.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5094
Course Title: Financial Management

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations.

CO2: analyse the financial requirements of a business and decide its capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: understand the concept of dividend policy.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5094
Course Title: Financial Management

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Introduction to financial Management: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model),
Valuation of securities – Bonds and Equities.

UNIT-II

Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Financing Decisions: Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-III

Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) and Determinants of capital structure.

Dividend Decisions: Types of dividends, factors affecting dividend decisions, Theories for Relevance and irrelevance of dividend decision for corporate valuation.S

UNIT-IV

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation,

Cash Management: Meaning and its Models.

Inventory management.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, "Financial Management and Policy", Pearson Education, 12th edition, 2011.
2. Levy H. and M. Sarnat, "Principles of Financial Management" Pearson Education, 1988.
3. Brigham and Houston, "Fundamentals of Financial Management," Cengage Learning, 15th edition, 2019.
4. Khan and Jain, "Basic Financial Management", McGraw Hill Education, 3rd edition, 2017.
5. Prasanna Chandra, "Fundamentals of Financial Management", McGraw Hill Education, 6th edition, 2017.
6. Singh, J.K., "Financial Management- text and Problems," Dhanpat Rai and Company, Delhi, 2006.
7. Rustagi, R.P., "Fundamentals of Financial Management", Taxmann Publication Pvt. Ltd., 14th edition, 2019.
8. Pandey, I.M., "Financial Management". Vikas Publications, 11th edition, 2015.
9. Bhabatosh Banerjee, "Fundamentals of Financial Management", PHI Learning, 2nd edition, 2015.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5095
Course Title: Human Resource Management

Course Outcomes:

After passing this course the student will be able to:

Co1: understand of basic conceptual framework of Human Resource Management.

Co2: become aware of the practices and techniques for evaluating performance, structuring teams.

Co3: understand the basic concepts, functions and processes of Human Resource Management.

Co4: become aware of role and functioning of human resource department of the organisation.

Co5: evaluate the developing role of human resources in global arena and develop the required skills for absorption in various organisations.

Session: 2021-22

Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5095
Course Title: Human Resource Management

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

UNIT-II

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Job Evaluation: Meaning, Process and Methods of Job Evaluation.

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques, Meaning and Process of Selection, Problems associated with Recruitment and Selection.

Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee, Retention Strategies.

UNIT-III

HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation.

UNIT-IV

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration, Incentive plans, fringe benefits, employee health and safety and employee grievance system.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Suggested Readings:

1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia, 15th edition, 2017.
2. Durai, Pravin, "Human Resource Management," New Delhi, Pearson, 2nd edition, 2016.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill, 16th edition, 2019.
4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing, 7th edition, 2015.
5. Gomez, Mejia, Balkin, Cardy, "Managing Human Resources," New Delhi, Pearson Education, 8th edition, 2016.
6. Aswathappa, K., "Human Resource Management", Text and Cases. New Delhi, Tata McGraw – Hill, 8th edition, 2017.
7. Snell, Scott, and Bohlander, George, "Human Resource Management," New Delhi, Cengage Learning, 16th edition, 2016.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5096
Course Title: Production and Operations Management

Course Outcomes:

After passing this course students will be able to:

CO1: understand production and operations function.

CO2: understand the principles of just-in-time systems and total quality management.

CO3: evaluate location alternatives and discuss the importance of product design.

CO4: understand importance of quality control.

CO5: know the techniques for planning and control.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5096
Course Title: Production and Operations Management

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT I

Introduction: - Concept of Productions and Operations management, Market Analysis, Competitive Priorities and capabilities. New Product Design and development. Plant location and Plant layout. Scheduling for Manufacturing Systems.
Production Scheduling Techniques Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

UNIT II

Productivity: Concept and Importance, Factors Affecting Productivity, Methods to improve productivity. Value Analysis.

Work study: Methods Analysis – Various Charts, Principles of Motion Economy. Work Measurement.

UNIT III

Quality Issues: Concept of Quality and Total Quality Management, Statistical Quality Control. Just in Time Manufacturing Systems.

Inventory Management: Concept and Classification of Inventory, Relevant Costs.

UNIT IV

Inventory Decisions:- Inventory Control Models, Reorder level, Lead Time and Safety Stock.

Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

Suggested Readings:

1. B. Mahadevan “Operations Management Theory & Practice”, Pearson Education.
2. Kanishka Bedi , “Production & Operations Management”, Oxford Higher Education.
3. L.J. Krajewski & L.P. Ritzman “Operations Management Processes & Value Chains”, Pearson Education.
4. B.S. Goel “Production Operation Management”.
5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal , “Operations Management – For Competitive Advantage”, The McGraw Hill Companies.

Note: The latest editions of the books should be followed.

Session 2021-22

Bachelor of Commerce (Honours) Semester –V

Course Code: BCOP-5097

Course Title: Workshop on Stock Market

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: define the role of financial markets at macro level.

CO2. understand the practical aspects of primary and secondary market operations.

CO3: know about the procedure of opening demat account.

CO3. know about the procedure of trading in stock market.

CO4. know about the role of various entities involved in the trading process of stock market.

CO5. make their career in stock market/broking houses.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOP-5097
Course Title: Workshop on Stock Market

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

- Paper will be set on the spot by examiner

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization,
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental analysis and Technical analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange- Live Online trading, Clearing & settlement, Contract Note & Trading costs.

**Kanya Maha Vidyalaya, Jalandhar
(Autonomous)**

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS)

SESSION: 2021-22

B.COM. (HONS.) (SEMESTER-VI)

BCOP-6091: Internship & Project Report : 500 Marks

EVALUATION CRITERIA

| PARAMETERS | Maximum Marks | CA | Practical Marks |
|-----------------------------------|----------------------|------------|------------------------|
| Quality of Internship: | 100 Marks | 20 | 80 |
| Quality of Project Report: | 200 Marks | 40 | 160 |
| Quality of Presentation: | 100 Marks | 20 | 80 |
| Viva Voce: | 100 Marks | 20 | 80 |
| Total | 500Marks | 100 | 400 |