

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester: I-VI)

(Under Continuous Evaluation System)

Session: 2020-21



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)**

B. Com (Hons.)

Bachelor of Commerce (Honours)

Duration: 3Years

Level: Graduation

Type: Degree

B.Com Hons. degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.

A student holding a B.Com Hons Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. Students will undertake internship of 4-6 months in semester VI. Internships not only provide students with the first-hand experience in the real working world but also enable them to understand the career trajectory for their desired job title. They can learn how to apply the knowledge they have acquired during an internship to the future workplaces.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Gain verbal, reasoning, Data Interpretation, Quantitative and communication skill to solve specific business problems and decision making.

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Demonstrate technical competence in domestic and global arena of business through the study of major disciplines within the fields of business

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis, financial analysis, project evaluation and cost accounting

PSO6: Develop an understanding of various commerce functions such as finance, accounting,

PSO7: Acquire entrepreneurial skills and understanding of the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.

PSO8: Develop an ability to conceptualize a complex issue into a coherent written statement and oral presentation and to communicate effectively on complex activities with technical community

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE(HONOURS)
SESSION: 2020-2021

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.**

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SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE(HONOURS)
SESSION:2020-2021

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.

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BACHELOR OF COMMERCE (HONOURS)
SESSION: 2020-21

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

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SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2020-21

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

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Kanya Maha Vidyalaya, Jalandhar(Autonomous)
SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2020-21

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: 2020-21

**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

Session 2020-21
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 2020-21

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 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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: 2020-21
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.