

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Masters of Commerce (Semester: I -IV)

Under Credit Based Continuous Evaluation and Grading System

Session: 2024-25



The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

M.Com

Masters of Commerce

Duration: 2 Years

Level: Post Graduation

Type: Degree

M.Com or Masters of Commerce is a postgraduate degree program. It focuses on systematic study of the concepts of Accountancy, Management Studies, Economics, Banking and Insurance systems, Research Methodology, Finance, Law, Taxation and Marketing Research etc. In the final semesters students opt for specialization in any field of commerce such as Accounting & Finance, Marketing, Banking, Insurance, Taxation, Capital Market etc.

Programme Specific Outcomes

On successful completion of this Programme, it would:

PSO1: serve as basis for higher studies and research such as Ph.D and M.Phil. degree in Commerce and Management.

PSO2: develop self-confidence and awareness of general issues prevailing in the society.

PSO3: help students to pursue research in various socio-economic issues.

PSO4: give industry exposure to the students which would prepare them for their entrepreneurial journey.

PSO5: prepare students for wide variety of careers dealing in money from accountant to investment banker, money manager to personal finance consultant.

PSO6: help students to apply for UGC-NET or JRF exam, the success in which would help students to opt for teaching as their career or to pursue research.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2024-2025)

Semester-I										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	CA	
MCML-1171	Managerial Economics	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-1092	Management Accounting and Control Systems	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-1093	Management Principles and OrganisationBehaviour	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-1094	Business Environment	C	4-0-0	4-0-0	4	100	80	-	20	3
MCMM-1095	Statistical Analysis for Business	C	3-0-2	3-0-1	4	100	50	30	20	3+1
MCMS-1096	Seminar	C	0-0-4	0-0-2	2	50	-	50	-	-
	*Student can opt any of the following Interdisciplinary compulsory courses	IDE	4-0-0	4-0-0	4	100	80		20	3
TOTAL					22	550				
IDEC-1101		Communication Skills								
IDEM-1362		Basics of Music(Vocal)								
IDEH-1313		Human Rights and Constitutional Duties								
IDEI- 1124		Basics of Computer Applications								
IDEW-1275		Indian Heritage: Contribution to the world								

C- Compulsory Course

IDE- Inter Disciplinary Elective/Optional Course

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2024-2025)

	Semester-II									
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits L-T-P	Total Credits	Marks				Examination time (in Hours)
						Total	Th	P	CA	
MCML-2091	Corporate Financial Accounting and Auditing	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-2092	Financial Management	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-2093	Human Resource Management	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-2094	Marketing Management	C	4-0-0	4-0-0	4	100	80	-	20	3
MCMM-2095	Research Methodology	C	3-0-2	3-0-1	4	100	50	30	20	3+1
MCMV-2096	Viva-Voce	C	2-0-0	2-0-0	2	50	-	50	-	-
TOTAL					22	550				

C- Compulsory Course

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**

After the end semester exams of semester II and before the commencement of Semester III, students are required to go for compulsory Internship of 4 weeks and on the basis of this internship they are required to submit a Report and present Seminar in Semester III

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
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(Session 2024-2025)

Semester-III										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	CA	
MCML-3091	Banking and Insurance Services	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-3092 Option BI	Both these options to be selected from one of the groups in the table given below	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-3093 Option BII		C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-3094 Option DI	Both these options to be selected from one of the groups in the table given below	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-3095 Option DII		C	4-0-0	4-0-0	4	100	80	-	20	3
MCMS-3096	Seminar	C	0-0-4	0-0-2	2	50	-	50	-	
	*Student can opt any of the following Interdisciplinary compulsory courses. (The ID course opted in Sem I cannot be opted in Sem III)	IDE	4-0-0	4-0-0	4	100	80		20	3
TOTAL					22	550				
IDEC-3101		Communication Skills								
IDEM-3362		Basics of Music(Vocal)								
IDEH-3313		Human Rights and Constitutional Duties								
IDEM-3124		Basics of Computer Applications								
IDEW-3275		Indian Heritage: Contribution to the World								

Note: Students can opt for any two of the following groups, each having two papers

Group A: Accounting and Finance

Option AI Security Analysis and Portfolio Management

OptionAII	ContemporaryAccounting
GroupB:BusinessStudies	
OptionBI	StrategicManagement
OptionBII	SecurityMarketOperations
Group C:InternationalBusiness	
OptionCI	InternationalEconomics Organizations
OptionCII	ManagementofInternationalBusinessOperations
Group D:Marketing	
OptionDI	ConsumerBehaviour
OptionDII	RetailManagement

C- Compulsory Course

IDE- Inter Disciplinary Elective/Optional Course

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**

Note: Students need to go for internship of 4 weeks immediately after semester II and submit report and present seminar on the basis of learning during internship in Sem III.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2024-2025)

Semester-IV										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	CA	
MCML-4091	Entrepreneurship Development and Project Management	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-4122	E-Commerce	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-4093 Option AI	All these options to be selected from any one of the groups in the table given below	C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-4094 Option AII		C	4-0-0	4-0-0	4	100	80	-	20	3
MCML-4095 Option AIII		C	4-0-0	4-0-0	4	100	80	-	20	3
MCMV-4096	Viva-Voce	C	2-0-0	2-0-0	2	50	-	50	-	-
TOTAL					22	550				

Note: Students can opt for any one of the following groups, each having three papers

Group A: Accounting and Finance

Option AI International Financial Management

Option AII Financial Markets and Financial Services

Option AIII Corporate Tax Law and Planning

Group B: Business Studies

Option BI Goods & Services Tax (GST)

Option BII International Accounting

Option BIII Business Ethics & Environment Management

Group C: International Business

OptionCI	InternationalFinancialMarketsandForeignExchange
OptionCII	InternationalFinancialManagement
OptionCIII	InternationalMarketing

D:MarketingManagement	
OptionDI	AdvertisingandSalesManagement
OptionDII	BrandandDistributionManagement
OptionDIII	ServicesMarketing

C- Compulsory Course

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**

Master of Commerce Semester-I
Session 2024-25
Managerial Economics
Course Code: MCML-1171

After passing this course, students will be able to:

CO1: learn the effective use of micro and macroeconomic tools and concepts in managerial decision making. **CO2:**

have in-depth knowledge of theories of consumer behavior, cost and market structure, production decisions.

CO3: learn preliminary concepts of macroeconomics.

Master of Commerce Semester-I
Session 2024-25
Managerial Economics
Course Code: MCML-1171

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper – Setter:

Two questions, each carrying equal marks (16 marks each), 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

Managerial Economics: Meaning, Nature, Scope and Concepts.

Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance of Law of Demand.

Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.

Unit-II

Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equi-marginal Utility

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance.

Production Function: Meaning, Law of Variable Proportion and Law of Return to Scale Economies and Diseconomies of Scale.

Unit-III

Theories of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.

Managerial Theories: Profit maximization and Sales Maximization.

Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.

Oligopoly: Sweezy Model.

Unit-IV

National Income: Conceptual Framework, Measures of National Income, Methods of Measurement of National Income and Limitations/problems in measurement of national income, importance of measurement of national income Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume, Keynes Psychological Law of Consumption – Meaning, Properties and Implications.

Inflation: Meaning, Types, Theories of Inflation, effects and control of Inflation.

Suggested Readings:

1. Adhikari, M., 'Economic Analysis for Business Decisions'.
2. Ahuja, H. L. (2009), 'Modern Micro Economics', Sultan Chand and Co.
3. Dr. Kumar, Raj & Prof. Gupta, Kuldeep, 'Managerial Economics'.
4. Koutsyannis A. (1977), 'Modern Microeconomics', 2nd Edition, Macmillan Press, London.
5. Mithani, D. M. (2009), 'Managerial Economics', 5th Edition Himalaya Publishing House, New Delhi.

Note: The latest edition of the book is recommended.

Master of Commerce Semester I
Session: 2024-25
Management Accounting and Control Systems
Course Code: MCML-1092

Course Outcomes:

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

CO1: understand the concept of management accounting and the relationship between management control, strategic planning and operational control.

CO2: formulate and use budgets and standards for planning and control purposes and will also understand the role of responsibility accounting, performance measurement and transfer pricing systems.

CO3: know the practical applications of marginal costing and standard costing.

CO4: analyze the financial statements and will gain awareness regarding contemporary issues of management accounting.

Master of Commerce Semester-I
Session 2024-25
Management Accounting and Control Systems
Course Code: MCML-1092

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- **Introduction to Accounting:** Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.
- **Management Accounting and Managerial Decisions:** Management accountant's position, role and responsibilities.
- **Management Control System:** Meaning, nature and scope. Relationship between management control, strategic planning and operational control.

Unit-II

- **Managerial Behaviour and Control Process:** Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems.
- **Management Control Structure:** Various forms of responsibility centers. Responsibility Accounting, Intra-company transfer pricing.
- **Management Control Process:** Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.

Unit-III

- **Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis – meaning and importance, kinds of variances and their uses – material, labour variances; Relevance of variance analysis to budgeting and standard costing.
- **Marginal Costing and Break-even Analysis:** Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume profit analysis; Break-even analysis; Assumptions and practical applications of break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

Unit-IV

- **Segment Performance Evaluation:** Traditional measures of evaluation. Economic Value Added, Balanced Score Card.
- **Analyzing Financial Statements:** Horizontal, vertical and ratio analyses.
- **Contemporary Issues in Management Accounting:** Value chain analysis; Activity based costing; Quality costing; Target Costing.
- **Reporting to Management:** Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

Suggested Readings:

1. Anthony, Robert N., and Govindraj, Vijay, “*Management Control System*”, 12th Edition, McGraw Hill
2. Anthony, Robert, “*Management Accounting*”, 5th edition (2007), Tarapore-wala, Mumbai,
3. Horngren, C. T., Gray L. Sundem and William O. Stratton, “*Introduction to Management Accounting*”, 13th Edition, Prentice Hall, Delhi
4. Horngren, C. T.; Datar, S. M.; Foster, G. M.; Rajan, M. V. and Ittner, C. D. “*Cost Accounting*”, 13th Edition (2009), Pearson, Delhi
5. Merchant, Kenneth A., “*Modern Management Control Systems: Text and Cases*”, 1st Edition (2004), Pearson Education Asia.
6. Pandey, I. M., “*Management Accounting*”, 3rd Edition, Vikas Publication, Delhi
7. Kaplan, Atkinson, Matsumara and Young, “*Management Accounting*”, 5th Edition (2007), Pearson Education
8. Kaplan and Atkinson, “*Advanced Management Accounting*”, 3rd Edition, Pearson Learning
9. Vij, Madhu, “*Management Accounting*”, 1st Edition (2009), Macmillan Publishers India Ltd.

Master of Commerce Semester I
Session: 2024-25
Management Principles and Organization Behavior
Course Code: MCML-1093

Course Outcomes:

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

CO1: understand fundamental concepts and principles of management.

CO2: demonstrate a basic understanding of management functions such as planning organizing, leading and controlling.

CO3: demonstrate a thorough knowledge and understanding of organizational behavior define, explain and illustrate the behaviour of individuals and groups organizations in terms of organisation behaviour theories, models and concept.

CO4: apply organization behaviour concepts, models and theories to real life management situations.

Master of Commerce Semester I
Session: 2024-25
Management Principles and Organization Behavior
Course Code: MCML-1093

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.
- Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.
- Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantages of Committees.

Unit-II

- Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzberg's Motivation-Hygiene theory, McClelland's Need theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.
- Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path-Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership.

Unit-III

- Organizational Behavior (OB): Meaning, Importance, Challenges and Opportunities for OB.
- Personality: Concept and determinants
- Attitudes: Sources and types, Cognitive dissonance theory

Unit-IV

- Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.
- Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, "Essentials of Management: An International Perspective", 7th edition (2007), McGraw-Hill, New Delhi.
2. Richard L Daft, "The New Era of Management", 2nd edition (2008), Thomson, New Delhi.
3. Stephen P Robbins, David A. Decenzo, "Fundamentals of Management", 6th edition (2007), Pearson Education, New Delhi.
4. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, "Organisational Behaviour", 14th edition, Pearson Education, New Delhi.
5. K. Aswathappa, "Organisational Behaviour, Text, Cases and Games", 10th edition (2012), Himalaya Publishing.
6. Sekaran, Uma, "Organizational Behaviour: Text and Cases", 2007, Tata McGraw Hill, New Delhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R "Organisational Behaviour", 5th edition (2008), Tata McGraw Hill, New Delhi.
8. Philip Sadler, "Leadership", 2nd edition (2005), Viva Books Private Limited.

Masters of Commerce Semester-I
Session: 2024-25
Business Environment
Course Code: MCML-1094

Course Outcomes:

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

CO1: analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives.

CO2: understand the concept of Economic planning and role of NITI Aayog in development of India.

CO3: know about various policies of government which affects the working of business.

CO4: learn the concepts of various acts which governs business.

Masters of Commerce Semester-I
Session 2024-25
Business Environment
Course Code: MCML-1094

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.
- Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.
- Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

Unit-II

- NITI Aayog: objectives, functions & role in economic planning.
- Economic Planning in India: objectives, Current plans of NITI Aayog with brief explanation of previous five year plans.
- Economic impact of indirect taxation on business environment.
- Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR; The Environment Protection Act, 1986.

Unit-III

- Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.
- Disinvestment of Public Enterprises: Rationale; Objectives and Implications.
- Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA.

Unit-IV

- Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.
- Foreign Trade: concept of balance-of-payments; balance-of-trade; currency convertibility; Foreign trade policy 2004-09 and 2009-14; Exim Policy during the post reforms in India
- Demonetisation: concept & its impact on the Indian economy.

Suggested Readings:

1. Cherunilam, Francis, —*Business Environment*||, 2011, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, —*Legal Environment of Business*||, Himalaya Publishing House, New Delhi.
3. M. Adhikary, —*Economic Environment for Business*||, Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, —*Essentials of Business Environment*”, 11th edition (2011), Himalaya Publishing House, New Delhi.
5. Paul Justin, —*Business Environment – Text and Cases*||, 2006, Tata McGraw Hills Publishing
6. Rudder Dutt and KPM Sundaram, —*Indian Economy*||, 53rd edition, S. Chand and Company Ltd., New Delhi.
7. Govt. of India, Five Years Plan documents.
8. Govt. of India, Various issues of Annual Economic survey of India.

Note: It is Mandatory for the students to consult Economic Times, Financial Express, Annual Budget and Economic Survey to understand this paper.

M.ComSemester-I
Session 2024-25
StatisticalAnalysisforBusiness
CourseCode: MCMM-1095

CourseOutcomes:

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

CO1: understand the concept of Probability theory and distributions.

CO2: analyze the techniques of data collection (primary and secondary).

CO3: ways of questionnaire designing and formulation of hypothesis.

CO4: identify, use and interpret the results of statistical tools and techniques

M.Com Semester-I
Session 2024-25
Statistical Analysis for Business
Course Code: MCMM-1095

Time: 3 hours
Hours per week
L-T-P
3-0-2

Max. Marks: 100
Theory: 50
Practical: 30
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (10 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Probability Theory: Probability—classical, relative, and subjective probability; Addition and multiplication probability models.
- Probability Distributions: Binomial Poisson, and normal distribution their characteristics and applications.

Unit-II

- Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; Sampling and non-sampling errors.
- Primary data collection techniques; Survey and Observation methods: Secondary data sources; Commercial (Syndicated) and Non-commercial sources.

Unit-III.

- Questionnaire design
- Hypothesis testing: Null and alternative hypothesis, type I and type II error.

Unit-IV

- Large and small sampling tests—Z tests, T tests, and F tests. (ANOVA one-way and two-way), (Chi-square test.)
- Correlation: Simple, partial and multiple correlation coefficients;

Practical through SPSS:

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, KanyaMahaVidyalaya, Jalandhar.

Topics: Z tests, T tests, and F tests. (ANOVA one-way and two-way), Chi-square test, correlation.

Suggested Readings:

1. Sharma, J.K., "Business Statistics", 2nd edition (2007), Dorling Kindersley (India) Pvt Ltd.
2. Hooda, R.P., "Statistics for Business and Economics", 2003, Macmillan, New Delhi.
3. Heinz, Kohler, "Statistics for Business & Economics", (2002), South-Western/Thomson Learning.
4. Hien, L.W., "Quantitative Approach to Managerial Decisions", Prentice Hall, New Jersey,
5. Mc Clave, J. T.; Benson, P.G. and Sincich, T., "Statistics for Business & Economics", 11th edition (2011), Pearson.

MastersofCommerceSemester-I
Session: 2024-25
Seminar
Course Code: MCMS-1096

Hours per week

L-T-P

0-0-4

Max.Marks:50

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.

CO4: improve presentation skills.

MastersofCommerceSemester-I
Session: 2024-25
Seminar
Course Code: MCMS-1096

Hours per week

Max.Marks:50

L-T-P

0-0-4

The topics for the seminar will be discussed with the students in the class and it will be conducted internally.

Masters of Commerce Semester-II
Session: 2024-25
Corporate Financial Accounting and Auditing
Course Code: MCML-2091

Course Outcomes:

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

CO1: Analyze the operating and financial position of a company by preparing financial statements.

CO2: Have conceptual understanding of capital employed and various methods of calculating goodwill and shares.

CO3: Understand the role of a statutory auditor and provisions relating to his appointment, duties, responsibilities, rights and liabilities, Rationale of financial audit, cost audit, management audit, internal audit, proprietary audit, efficiency audit and audit by CAG of India.

CO4: Analyze the professional code of conduct governing auditors, legal cases on negligence, misfeasance and breach of contractual and statutory duties and Audit of Functional Areas of Management.

Masters of Commerce Semester-II
Session: 2024-25
Corporate Financial Accounting and Auditing
Course Code: MCML-2091

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Company Final Accounts – Requirements of Companies Act, 2013.
- Form and contents of Profit and loss account statement and balance sheet.
- Managerial remuneration. Meaning of profit. Divisible profits

Unit-II

- Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.
- Valuation of shares; different approaches such as book value and earnings approach.

Unit-III

- Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C. and A. G.,
- Statutory Auditor – Appointment qualifications, removal, Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.

Unit-IV

- Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.
- Audit of management functions such as planning, organizing and control. Audit of functional areas – production, personnel marketing finance and accounting.

Suggested Readings:

1. Khan, M.Y. and Jain, P.K., –*Financial Management* II, 5th edition, Himalaya Publishing, New Delhi
2. Pandey I.M., –*Financial Management*”, 9th edition (2009), Vikas Publishing House.
3. Gupta, Kamal, –*Contemporary Auditing*”, 6th edition, Tata McGraw Hill.
4. Sehgal, Ashok and Sehgal, Deepak, –*Advanced Accounting* II, 3rd edition, Taxman New Delhi.
5. Maheshwari, S.N. and Maheshwari, S.K., –*Corporate Accounting*”, 5 edition (2009), Vikas Publication, New Delhi
7. Mukherjee and Hanif, –*Corporate Accounting*”, 2005, Tata McGraw Hill, New Delhi.

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MastersofCommerceSemester-II

Session: 2024-25

**FinancialManagement
CourseCode:MCML-2092**

CourseOutcomes:

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

CO1: understand both the theoretical and practical role of financial management in business corporations and will be able to analyze the financial requirements of corporations and decide the capital structures.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals and devise the dividend policy of corporations.

CO3: measure the different types of leverages and perform EBIT and EPS analysis.

CO4: understand the various models of cash management.

Masters of Commerce Semester-II
Session: 2024-25
Financial Management
Course Code: MCML-2092

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- **Financial Management:** Meaning and nature; Financial goal—profit vs. wealth maximization; Finance functions—investment, financing, liquidity and dividend decisions. Financial planning— Theories of capitalization.
- **Capital Structure Theories:** Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.
- **Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted).

Unit-II

- **Instrument of Finance:** Long term and short term.
- **Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria on—discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practical's through excel).
- **Dividend Policies:** Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

Unit-III

- **Operating and Financial Leverage:** Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, combined leverage. EBIT and EPS analysis
- **Management of Working Capital:** Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.

Unit-IV

- **Management of Cash:** Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.
- **Management of Receivables:** Credit Policy, Credit Terms and Collection Efforts.

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, –*Financial Management* II, 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishikes, –*Working Capital Management: Strategies and Techniques* II, 2nd Edition (2009), Prentice Hall, New Delhi.
3. Brealey, Richard A; Stewart, C. Myers and Allen, F. –*Principles of Corporate Finance* II, 8th Edition (2006), McGraw Hill, New York.
4. Chandra, Prasanna, –*Financial Management* II, 7th Edition (2008), Tata McGraw Hill, Delhi.
5. Pandey I.M., –*Financial Management* II, 9th Edition (2009), Vikas Publishing House.
6. Van Horne. J.G. and J.M. Wachowicz Jr., –*Fundamentals of Financial Management* II, 13th Edition (2009), Prentice Hall, Delhi.
7. Van Horne, James G, –*Financial Management and Policy* II, 12th Edition (2002), Prentice Hall, Delhi.
8. Khan, M.Y., Jain, P.K., –*Financial Management* II, 6th Edition (2011), Tata McGraw Hill, New Delhi.

MastersofCommerceSemesterII
Session: 2024-25
HumanResourceManagement
CourseCode:MCML–2093

CourseOutcomes:

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

CO1: evaluate the importance of human resources and their effective management in organizations.

CO2: know the techniques of recruitment and selection, training and development in organizations.

CO3: learn about the concepts of Employee Remuneration and Performance appraisal in organizations.

CO4: understand about grievance redressal machinery in organizations and role of Incentives in motivating the employees.

Masters of Commerce Semester-II

Session: 2024-25

Human Resource Management

Course Code: MCML-2093

Time: 3 hours

Hours per week

L-T-P

4-0-0

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 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.
- **Human Resource Planning (HRP):** Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.
- **Job Analysis:** Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Unit-II

- **Recruitment and Selection:** Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.
- **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, Impediments to Effective Training.

Unit-III

- **Performance Appraisal:** Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.
- **Managing Compensation and Employee Remuneration:** Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.

Unit-IV

- **Job Evaluation:** Meaning, Process and Methods of Job Evaluation.
- **Incentives:** Concept, Importance and Process of Incentive
- **Grievance Handling:** Meaning, Process, Grievance handling machinery.
- **Discipline:** Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.

Suggested Readings:

1. Dessler, Gary, -Human Resource Management, New Delhi, Pearson Education Asia.
2. Durai, Pravin, —Human Resource Management, New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., -Human Resource Management: Gaining a Competitive Advantage, New Delhi, McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H., -Human Resource Management, New Delhi, Thomson.
5. Gomez, Meja, Balkin, Cardy, -Managing Human Resources, New Delhi, Pearson Education.
6. Aswathappa, K., -Human Resource Management, Text and Cases. New Delhi, Tata McGraw-Hill.
7. Snell, Scott, and Bohlander, George, -Human Resource Management, New Delhi, Cengage Learning.
8. Mamoria and Rao, -Personnel Management, New Delhi, Himalaya Publishing House.

CourseOutcomes:

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

CO1: understand the role and contribution of marketing to the business enterprise and understand marketing research process.

CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning and evaluate the major types of consumer buying behavior and the stages in the buyer decision process.

CO3: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.

CO4: identify the role of distribution, advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix and have understanding of Socially Responsible Marketing, Internal Marketing, and E Commerce Marketing.

Masters of Commerce Semester-II

Session: 2024-25
Marketing Management
Course Code: MCML-2094

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Marketing Concepts and Philosophies, Importance of marketing, Building customer satisfaction and value, Concept of customer retention, Holistic marketing and its components.
- Gathering information and scanning the marketing environment; Marketing research process: An overview.

Unit-II

- Consumer markets and Buyer behavior, Business markets and Business Buying behavior.
- Market segmentation: Importance and bases of segmentation. Targeting strategies, Positioning: concept and strategies.

Unit-III

- Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.
- Pricing Decisions: Pricing objectives, Factors influencing pricing, Pricing methods and strategies.

Unit-IV

- Distribution Decisions: Patterns of Channels and types of intermediaries.
- Promotion Decisions: Promotion mix and its components, factors affecting promotion mix.
- Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, ECommerce Marketing practices.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, –*Marketing Management*®, 13th Edition (2009). Pearson Education New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., –*Marketing Management: Global Perspective, Indian Context*”, 4th edition, MacMillan.
3. Kurtz, David L. and Boone, Louis E., –*Principles of Marketing*®, 12th edition, Thomson South-Western.
4. Saxena, Rajan, –*Marketing Management*®, 2006, Tata McGraw-Hill, New Delhi.

MastersofCommerceSemester-II
Session: 2024-25
ResearchMethodology
CourseCode:MCMM-2095

CourseOutcomes:

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

CO1: formulate and define the research problem.

CO2: identify various sources and ways of writing literature review and also provide knowledge of concepts and principles of experimental designs.

CO3: identify, use and interpret the results of comparative and non-comparative scaling techniques.

CO4: understand the data preparation process, interpretation and application of various data analysis techniques

Masters of Commerce Semester-II
Session: 2024-25
Research Methodology
Course Code: MCMM-2095

Time: 3 Hours
Hours per week
L-T-P
3-0-2

Max. Marks: 100
Theory Marks: 50
Practical: 30
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks (10 marks each) 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 question from each section. The fifth question may be attempted from any Section.

Unit-I

- Research methodology: Nature and scope; problem formulation and statement of research objectives. Research process.
- Choose a Research Topic.

Unit-II

- Review of Literature Goals of a Literature Review, Types of Reviews, Sources of Research Literature.
- Writing of Review.
- Research designs: Exploratory, descriptive and Causal designs (Basic designs—After only, Before After, After along with control group, Before after with control group, Time series designs).

Unit-III

- Measurement concept, Level of measurement—Nominal, Ordinal, Interval and Ratio.
- Attitude Measurement: Comparative and Non-comparative scaling techniques, Tabulation and cross-tabulation of data.

Unit-IV

- Data Preparation, Analysis, and Interpretation.
Data preparation, Data screening, Transforming data, Data Analysis and Interpretation
- Data analysis techniques: Multiple regression analysis, Logistic regression analysis, Discriminant Analysis, Factor Analysis.

Practicals Through Spss:

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Topics: Data preparation, Data screening, Transforming data, Data Analysis and Interpretation, Multiple regression analysis, Logistic regression analysis, Discriminant analysis and Factor analysis

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar

Suggested Readings:

1. Cooper, D. R. and Schindler, P. S., -*Business Research Methods* ||, 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine, D. M., Krehbiel T. C. and Berenson M. L., -*Business Statistics* ||, 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C. R., -*Research Methodology* ||, 2nd Edition (2008), New Age International.
4. Anderson, D. R.; Sweeney, D. J. and Williams, T. A., -*Statistics for Business and Economics* ||, 2nd Edition (2011), Thompson, New Delhi.

MastersofCommerceSemester-II
Session: 2024-25
Viva Voce
Course CodeMCMV-2096

Hours per week
L-T-P
2-0-0

Max.Marks:50

Master of Commerce Semester–III
Session 2024-25
Banking and Insurance Services
Course Code: MCML-3091

Course Outcomes:

After passing this course the students will be able to:

Co1: have Banking and Insurance knowledge and skills together with technology-familiarity and customer-orientation.

Co2: understand various BASEL norms & regulations of banking system.

Co3: have an overview of insurance industry & in-depth knowledge of insurance act of India..

Co4: get knowledge of financial planning & taxation.

Masters of Commerce Semester–III
Session 2024-25
Banking and Insurance Services
Course Code: MCML-3091

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

- **Banking:** Brief History and Present Structure & management of Commercial Banking (CB) in India. Liquidity Management, Assets and Liabilities Management.
- **Innovations in Banking:** Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking, Universal and Narrow Banking, Off Shore Banking and Multi-national banking. Social Banking: Need, Challenges, policy initiatives:

Unit II

- **Liberalization of Banking Sector in India:** Narsimham Committee Report Part I and II.
- **Regulation of Banking Sector in India:** Role of RBI, CRR, SLR, CRAR and Prudential norms.
- **BASEL Norms:** Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III – An introduction. Priority Sector Lending, Genesis of Micro finance.

Unit III

- **Insurance:** Introduction to Insurance-Types of Insurance. Purpose and need. Role of Insurance industry in India-Evolution, Liberalisation in Insurance Sector: Malhotra Committee Report and its status of Implementation, Legislative Insurance Framework.
- **Risk Management:** -Concept, Nature, Causes, Types and Methods.
- Insurance Act, 1938
- LIC Act, 1956
- IRDA Act, 1999

Unit IV

- **Financial planning and Taxation:** Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.
- **Insurance pricing:** Computation of Premium, rider premium, Bonuses, Surrender Value and Paid up Value.
- **Insurance Documents:** Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents Concepts of reinsurance, Bancassurance.

Suggested Readings:

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons Publisher, year: 2004 Edition
2. Managing Indian Banks: Challenging Ahead, Vasant C Joshi & Vinay V Joshi, Sage Publications, 2e.
3. Money Banking and International Trade, KPM Sundharam, Sultan Chand and Sons, 2002.
4. Financial Institutions and Markets, LM Bhole Tata McGraw Hill, 2004, 4th Edition
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
6. Financial Institutions and Markets, Meir Kohn-Tata McGraw Hill, 1996.
7. Management of Indian Financial Institutions, R M Srivastava Himalaya Publishing.

Masters of Commerce Semester–III
Session 2024-25
GROUP 'B': Business Studies
Strategic Management
Course Code: MCML-3092 (Option BI)

Course Outcomes:

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

CO1: Have conceptual understanding of Strategy, Strategic Management, the process of Strategic Management and the Strategic Intent (Vision, Mission, Goals and Objectives).

CO2: Analyse External and Internal Environment using different models like Porter's Penta Forces Model, VRIO, Value Chain analysis and External and Internal Evaluation Matrix.

CO3: Understand Business level, Corporate level and Portfolio Strategies.

CO4: Understand the procedure of Strategic Implementation, Evaluation and Control and Get an Overview of Corporate Governance and Social Responsibilities of Business.

Masters of Commerce Semester–III
Session 2024-25
GROUP 'B': Business Studies
Strategic Management
Course Code: MCML-3092 (Option B1)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

- Understanding strategy and strategic management. Strategic management process. Strategic decision making. Levels of strategy. The secret of success of successful companies (McKinsey's 7 S model)
- Defining strategic intent: Vision, Mission Goals and Objectives. Characteristics of a good mission statement. Designing and evaluating a mission statement.

Unit II

- External environment analysis – Strategically relevant components of external environment. Industry analysis – Porter's five forces model, External Factor Evaluation matrix.
- Internal environment analysis – Resource based view of an organization: VRIO framework; Value chain analysis; Competitive advantage and Core competency. Internal Factor Evaluation Matrix.
- Environmental scanning techniques – ETOP and SWOT analysis.

Unit III

- Business level strategies – Porter's framework of competitive strategies: Cost leadership, Differentiation and Focused strategies.
- Corporate level strategies – Growth strategies – horizontal and vertical integration; strategic outsourcing; related and un-related diversification; international entry options; harvesting and retrenchment strategies.
- Portfolio strategies – BCG Model, GE Business Planning Matrix, Shell's Directional Policy Matrix, Product Life Cycle matrix.

Unit IV

- Strategy implementation – Strategy-structure fit: developing and modifying organizational structure. Leadership and organization culture.
- Corporate governance and social responsibilities of business.
- Strategy Evaluation and Control – Nature of strategy evaluation; Strategy evaluation framework; The balanced Score Card.

Suggested Readings:

1. Wheelen, Thomas L., Hungerford J. and Rangarajan Krish, "Concepts in Strategic Management and Business Policy", Pearson Education, India.
2. David, R Fred, "Strategic Management- Concepts and Cases", Pearson Education, India.
3. Hill, Charles W L and Jones Gareth R, "An Integrated Approach to Strategic Management" Cengage Learning
4. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain, Arun K. "Crafting and Executing Strategy The Quest for Competitive Advantage.-Concepts and Cases", TMH, New Delhi.
5. Pitts, Robert A and Lei, David. "Strategic Management Building and Sustaining Competitive Advantage", Thomson, India.
6. Kazmi, Azhar. "Business Policy and Strategic Management", TMH, New Delhi.

Masters of Commerce Semester–III
Session 2024-25
GROUP ‘B’: Business Studies
Security Market Operations
Course Code: MCML-3093 (Option BII)

Course Outcomes:

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

CO1: define the role of financial markets at macro level and to understand the practical aspects of primary and secondary market operations.

CO2: know about various technical terms used in the stock market.

CO3: know about the role of various entities involved in the trading process of stock market.

CO4: know the mechanism of stock market/broking houses.

Masters of Commerce Semester–III
Session 2024-25
GROUP 'B': Business Studies
Security Market Operations
Course Code: MCML-3093 (Option BII)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

UNIT-I

- Security Market: Meaning, Functions, Features of Primary Market and Secondary Market
- Primary Markets: Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities, Private Placement.
- Exchanges in India (NSE, BSE and MCX): Products traded, exchange membership, organization and management.

UNIT-II

- Indian Stock Indices: Need and importance, Compiling of Index Numbers and Interpretation.
- Clearing and settlement process at National Stock Exchange (NSE).
- Derivatives Market: Participants, Functions and Products- forward, futures, options and swaps.

UNIT-III

- Trading on a Stock Exchange-Online Trading, Internet Trading; Margin Trading.
- Securities and Exchange Board of India: Objectives, Powers and Functions
- Investor Protection-Investor education and awareness, Investor protection fund, Investors' complaints and their redressal-mechanism

UNIT-IV

- Mutual Funds: Evolution, Types of Mutual Fund schemes, Regulation of Mutual Funds in India.
- Opening a demat and trading account: Process and Documentation
- Depository (NSDL, CDSL): Role and services
- Credit Rating: Concept, Agencies, Methodology and process

Suggested Readings:

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (Prentice Hall).
2. Fabozzi, Frank Investment Management (Prentice Hall)
3. Haugen, Robert A. The Inefficient Stock Market (Prentice Hall)
4. Taggart, Robert A., Quantitative Analysis for Investment Management (Prentice Hall)
5. Richard Brealey and Steward Myers. Principles of Corporate Finance, McGraw Hill.
6. Dimson, E. (ed): Stock Market Anomalies (Cambridge: Cambridge University Press)
7. Khan, M. Y. Financial Services, Tata McGraw Hill Publishing Company, New Delhi.
8. Reilly and Brown, Investment Analysis and Portfolio Management (Cengage).
9. Singh, Preeti, Investment Management, Himalaya Publishing House, New Delhi.
10. Avadhani, V. A. Investment Management, Himalaya, Himalaya Publishing House, New Delhi

Websites:

www.sebi.gov.in
www.bseindia.com
www.nseindia.com
www.iseindia.com
www.stockholding.com
www.capitalideasonline.com
www.indiainfoonline.com
www.rbi.org.in
www.otcei.net

Masters of Commerce Semester–III
Session 2024-25
GROUP 'D': Marketing
Consumer Behaviour
Course Code: MCML-3094 (Option DI)

Course Outcomes:

After passing this course, the students will be able to:

CO1: understand what consumer behaviour is and the different types of consumer needs and motives.

CO2: understand the concept of consumer perception, learning and attitude formation

CO3: learn about the concept of reference groups, social class, cultural and sub-cultural influence on consumer behavior.

CO4: learn about psychological process behind the behaviour of their consumers and how they make decisions.

Masters of Commerce Semester–III
Session 2024-25
GROUP 'D': Marketing
Consumer Behaviour
Course Code: MCML-3094 (Option DI)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

- Introduction to Consumer Behaviour: Nature, Scope and Importance.
- Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.
- Personality and Consumer Behaviour: Definition of personality; Theories of personality; Personality and consumer diversity; Self concept and self image; Life style and psychographics.

Unit II

- Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk.
- Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning.
- Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

Unit III

- Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family lifecycle.
- Social Class: Definition; Measurement of social class; Social class dynamics.
- Cultural and Sub cultural Influences on Consumer Behaviour: Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; sub cultural categories.

Unit IV

- Diffusion of Innovation; Diffusion process; Adoption process.
- Opinion Leadership: Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership
- Consumer Decision Making: Consumer decision process; Types of decisions; Information search process; Alternative evaluation and selection; Decision rules.
- Models of Consumer Behaviour: E.K.B; Howard and Sheth; Nicosia's Model.

Suggested Readings:

1. Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education, 2007.
2. Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour, Cengage, 2006.
3. Solomon, Michael R. Consumer Behaviour, New Delhi, Pearson Education, 2003.
4. Assael, Henry Consumer Behaviour and Marketing Action, Cengage, 2006
5. Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill, Fourteenth Edition, 2002.

Masters of Commerce Semester–III
Session 2024-25
GROUP 'D': Marketing
Retail Management
Course Code: MCML-3095 (Option DII)

Course Outcomes:

After passing this course, the students will be able to:

CO1: get an overview of retail industry and role that retailing plays in the economic development of a nation.

CO2: learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO3: get acquainted with the role and responsibilities of retail manager.

CO4: understand the process of merchandise procurement and category management.

Masters of Commerce (Semester–III)
Session 2024-25
GROUP 'D': Marketing
Retail Management
Course Code: MCML-3095 (Option DII)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

Introduction to Retailing: Meaning, Nature and Importance.

Retailing in India: Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India.

Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.

Unit II

Understanding the Retail Consumer: Need for Consumer Behavior, Factors Influencing the Retail Shopper, The Customer Decision Making Process.

Retail Locations: Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area

Retail Store Design and Visual Merchandising: Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising.

Unit III

Basics of Retail Merchandising—What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations.

Process of Merchandise Planning: Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning.

Unit IV

Methods of Merchandise Procurement: Merchandise Sourcing, Age of Global Sourcing. Retail Pricing: Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Strategies.

Category Management: Concept of Category Management, Reasons for Emergence of Category Management, Components of Category Management, Category Management Process.

Retail Franchising: Concept, Types, Advantages and Disadvantages.

Suggested Readings:

1. Pradhan, Swapna (2007), *Retail Management–Text and Cases*, Tata McGraw Hill, 3rd Edition.
2. Sinha, P.K. and Uniyal, D.P. (2007), *Managing Retailing*, Oxford, 1st Edition.
3. Levy, Michael and Barton A. Weitz (2003), *Retail Management*, Tata McGraw Hill, 7th Edition.
4. Berman, Barry and Joel R. Evans (2006), *Retail Management–A Strategic Approach*, Pearson Education, 1¹th Edition.
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: *Retailing* (Cengage, New Delhi)

MastersofCommerceSemester–III
Session 2024-25
Seminar
Course Code: MCMS-3096

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.

CO4: improve presentation skills.

MastersofCommerceSemester-III
Session: 2024-25
Seminar
CourseCode:MCMS-3096

Hours per week

Max.Marks: 50

L-T-P

0-0-4

Students will go for Summer Training of four(4) weeks after the exams of M.Com Semester II and will present a seminar on the basis of their training. It will be conducted internally.

Masters of Commerce Semester –IV
Session 2024-25
Entrepreneurship Development and Project Management
Course Code:MCML-4091

Course Outcomes:

After passing this course,the students will be able to:

CO1:understandthebasicconceptsinthearea of entrepreneurship

CO2:learnabouttheimportanceofentrepreneurshipineconomicdevelopmentofa country

CO3:have the conceptual clarity about project feasibility analysis andapplythetechniquesofsocial cost-benefit analysis

CO4: developbusiness plan and identify, assess and manage business risks.

Masters of Commerce Semester–IV
Session 2024-25
Entrepreneurship Development and Project Management
Course Code: MCML-4091

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

UNIT-I

- Entrepreneurship-Concept, Traits, Characteristics, Classification and Types
- Entrepreneurship Motivation, Developing Creativity and Understanding Innovation
- Ethics and Social Responsibility of an Entrepreneur, Entrepreneurial Skills.

UNIT-II

- Role of Entrepreneurship in Economic Development. Entrepreneurial Decision Process, Environmental Assessment: Macro and Micro View.
- Project Management Concept-Generation and screening of project ideas; Sources and Methods. Feasibility Study.
- Managing Risk in Project Network Technique for Project Management, Time and Cost Overrun.

UNIT-III

- Feasibility Study-Market and Demand Analysis, Situational analysis, collection of information and characterization of market, marketing plan.
- Technical Analysis-Manufacturing process, inputs, product mix, plant location and capacity, environmental aspects. Social Cost Benefit Analysis

UNIT-IV

- Financial Analysis – Project Cost estimates, Project Budgeting, Determining Actual costs, assessing working capital requirement, Managing cash flows.
- Project Risk Management-Risk Identification, Assessment, Response planning, Risk Monitoring. Developing an Effective Business Plan-Proposal Preparation, Proposal contents

Suggested Readings:

1. Khanka, SS, Entrepreneurial Development., S. Chand Publications
2. Desai, Vasant, Project Management and Entrepreneurship., Himalaya Publishing House
3. Chandra, Prasanna, Projects: Preparation, Appraisal, Budgeting and Implementation., New Delhi Tata McGraw Hill.
4. Nagarajan, K., Project Management, New Age International Publishers.
5. Hisrich, Robert D and Peters, Michael P, Entrepreneurship, Delhi, Tata McGraw Hill.
6. Holt, David H, Entrepreneurship: New Venture Creation, Delhi, Prentice Hall of India. Latest Editions of books be used.

Masters of Commerce Semester – IV
Session 2024-25
GROUP ‘A’: Accounting & Finance
International Financial Management
Course Code:MCML-4093(Optional)

Course Outcomes:

After passing this course the student will be able to:

CO1:have indepth knowledge of international trade, investment, financing decisions.

CO2:have conceptual knowledge of different theories of foreign exchange system.

CO3:have knowledge of how we measure & manage foreign exchange exposures.

CO4.To gain conceptual knowledge regarding financial derivatives.

Masters of Commerce Semester–IV
Session 2024-25
GROUP ‘A’: Accounting & Finance
International Financial Management
Course Code:MCML-4093(OptionAI)

Time:3hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory:80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks(16 marks each) 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.

Unit I

- Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems;International monetary system,The European Monetary System.
- Foreign Exchange Rate Determination: Introduction to spot market and Forward Market;Setting the Equilibrium Spot Exchange Rate;Factors affecting Currency Value: BOP Approach & Asset Market Approach;Role of Central Bank in Determination of Exchange Rates;Parity conditions in International Finance: Arbitrage and Law of One Price;Purchasing Power Parity;FisherEffect;Fisher Effect in International Context.

Unit II

- Currency Forecasting: Interest Rate ParityTheory,The relationshipbetweenforwardandfuturespot rate, Currency Forecasting;
- Balance of payments: Balance of Payment Categories: Current Account, Capital Account,Official Reserves Account; Balance of Payment: The International flow of goods,services and capital, Coping with current account deficit.

Unit III

- Country Risk Analysis:Country Risk Analysis,Measuring& Managing Political Risk,Firm Specific Risks;Country Risk Analysis: Study of Economic & Political Factors Posing Risk.
- Measuring Various Exposures:Transaction Exposure, Operating Exposure and Translation Exposure.Risk Hedging-An Introduction

Unit IV

- Foreign Exchange Risk Management: Foreign Exchange Instruments,Recentdevelopmentsinderivatives markets in India;Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Suggested Readings:

1. Shapiro Allan C (2003), “Multinational Financial Management”, 7thEdition, JohnWiley&Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill,India
3. Bhalla, V. K (2008), “International Financial Management”, 7thEdition,AnmolPublications,India
4. Eiteman, Stonehill, Moffett(2004), “ Multinational BusinessFinance”, 10thEdition,PearsonEducation,India.

Masters of Commerce Semester – IV
Session 2024-25
GROUP ‘A’: Accounting & Finance
Financial Markets & Financial Services
Course Code: MCML-4094 (Option AII)

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the role and functions of the Indian Financial System in reference to the macroeconomy.

CO2: explain the concept of NBFCs, Factoring services and Venture capital financing.

CO3: describe how different financial markets function like debt market, call money market, government securities market.

CO4: understand the concept of securitization, commercial papers and certificate of deposits.

Masters of Commerce Semester – IV)
Session 2024-25
GROUP ‘A’: Accounting & Finance
Financial Markets & Financial Services
Course Code: MCML-4094 (Option AII)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

- Indian Financial System: Meaning, Structure, Role and Deficiencies
- Development Banking in India: Evolution, Structure, Promotional Role, Resource Planning and Mobilisation, Project Evaluation and Follow Up, Performance Evaluation. Recent Developments in Development Banking.
- Reserve Bank of India: Organization and Management, Monetary Policy, Technique of Monetary control, Liquidity Adjustment Facility.

Unit II

- NBFCs: Concepts, RBI Guidelines, Progress, problems and Prospects.
- Banking Sector Reforms in India-Implementation Status.
- Factoring Services in India
- Venture Capital Financing in India

Unit III

- CCIL: Role and Functions.
- Repos: Concept, Process and Progress in India
- Govt. Securities Market in India
- Call Money Market in India

Unit IV

- Treasury Bills Market in India
- Commercial Paper and Certificate Deposit Market in India.
- Securitization: Concept, Process and Progress in India

Suggested Readings:

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt. Ltd.
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M. Srivastava—Himalya Publishing House
4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, Himalya Publishing House.
6. Financial Institutions & Markets by L.M. Bhole.
7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi, 2007.

Web Sites:-

1. www.rbi.org.in
2. www.nsdl.com
3. www.licindia.com
4. www.sebi.gov.in
5. www.nabard.org
6. www.ifcilttd.com

Masters of Commerce (Semester – IV)
Session 2024-25
GROUP 'A': Accounting & Finance
Corporate Tax Law and Planning
Course Code: MCML-4095 (Option AIII)

Course outcomes:

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

CO1: have the knowledge of latest provisions of Income Tax Act.

CO2: understand the concept of Tax Planning and Assessment Procedures of Companies.

CO3: take tax-sensitive decisions in their real life.

CO4: apply legitimate ways of planning tax while taking different financial/managerial decisions.

Masters of Commerce Semester – IV
Session 2024-25
GROUP ‘A’: Accounting & Finance
Corporate Tax Law and Planning
Course Code: MCML-4095 (Option AIII)

Time: 3 hours
Hours per week
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks (16 marks each) 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.

Unit I

- **Tax Planning, Tax Avoidance & Tax Evasion:** Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.
- **Corporate Tax:** Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.
- **Deductions** from Gross Total Income u/s 80 related to company assessee.

Unit II

- **Tax deduction or collection at source,** Advance payment of tax for company assesses.
- **Tax Planning for company assess** with reference to location and type of business.
- **Tax Planning in relation to Forms of Organisation:** Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

Unit III

- **Tax incentives to Newly Established Industrial Undertakings:** In Special Economic Zones u/s 10 AA and for exporters.
- Tax planning in respect of Amalgamation or Demerger.
- **Tax Planning and Financial Management Decisions:** Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares

Unit IV

- **Tax Planning and Management Decisions:** Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.
- **Taxability of Dividend from Company and investors point of view.**
- **Avoidance of Double Taxation**

Suggested Readings:

1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi
2. Gaur, Narang & Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana
3. Mehrotra H.C., “Income Tax Law & Practice”, Sahitya Bhawan Publications, Agra
4. Singhanian K. Vinod, “Direct Tax Theory & Practice”, Taxman Publications (P) Ltd.

Website: www.incometaxindia.gov.in

Masters of Commerce Semester – IV
Session2024-25
Viva Voce
Course Code: MCMV-4096

Time: 3hours
Hours per week
L-T-P
2-0-0

MaxMarks:50

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

**Bachelor of Business Administration (Three Years Degree Course)/
Bachelor of Business Administration (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)**

(Semester: I-II)

**Bachelor of Business Administration
Under Credit Based Continuous Evaluation Grading System
(Semester: III-IV)**

**(Under Continuous Evaluation System)
(Semester: V-IV)
Session: 2024-25**



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR**

(Autonomous)

Programme Outcomes

Students of all undergraduate general degree Programmes at the time of graduation will be able to:

PO1. take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. work and communicate effectively in inter-disciplinary environment, either independently or in a team, and demonstrate leadership qualities. Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. understand the issues of environmental contexts and sustainable development.

PO7. recognize the need to engage in lifelong learning through continuing education and research.

BBA

Bachelor of Business Administration

Duration: 3 Years

Level: Graduation

Type: Degree

BBA provides the students a basic understanding of what management is all about. Along with this, students are taught the art of communicating effectively – this also prepares them for their entrepreneurial journey. Students get practical trainings in the form of presentations, case studies, visits to industries, and interactions with industry experts.

Programme Specific Outcomes

Towards the end of the programme, it would:

PSO1: strengthen a student's managerial and communication skills,

PSO2: enhance his/her decision making ability

PSO3: make the student ready for the corporate world

PSO4: develop self-confidence and awareness of general issues prevailing in the society

PSO5: give industry exposure to the students which would prepare them for their entrepreneurial journey

PSO6: prepare students for job types in different employment areas

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE
PROGRAMME

BACHELOR OF BUSINESS ADMINISTRATION
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)

SESSION: 2024-25

Semester I										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL1421 BBRL1031 BBRL1431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-1212	English Language and Literature - I	MDC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-1323	Basic Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-1324	Business Organization And Systems	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-1175	Managerial Economics	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BBRM-1127	Computer Applications for Business	SEC	2-0-2	2-0-1	3	75	40	20	15	3+3
VACF-1492	*Foundation Course	VAC	2-0-0	2-0-0	2	50	40	-	10	1
Total					25	575				

C- Compulsory

MDC- Multi Disciplinary Course

DSC-Discipline Specific Course

SEC-Skill Enhancement Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

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

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme. Only Grades will be provided.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE
PROGRAMME

BACHELOR OF BUSINESS ADMINISTRATION
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)

SESSION: 2024-25

Semester II										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		C A	
							L	P		
BBRL-2421 BBRL-2031 BBRL-2431	Punjabi(Compulsory) ¹ Basic Punjabi ² PunjabHistory and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-2212	English Language Skills-I	AEC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-2323	Business Laws	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-2324	Principles of Management	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-2327	Fundamentals of Banking	DSC	4-0-0	4-0-0	4	100	80	-	20	3
VACD - 1161	Drug Abuse: Problem, Management, Prevention	VAC	2-0-0	2-0-0	2	50	40	-	10	1
	Total Credits				22	500				

C-Compulsory

AEC- Ability Enhancement Course

DSC-Discipline Specific Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

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

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme. Only Grades will be provided.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF BUSINESS ADMINISTRATION

SESSION: 2024-25

Semester III										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL3421 BBRL3031 BBRL3431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3212	English (Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3173	Statistics for Business	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3324	Fundamentals of Human Resource Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3325	Fundamentals of Marketing Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3326	Indian Financial System	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-3327	Management Accounting	C	4-0-0	4-0-0	4	100	80		20	3
AECE-3221	*Environmental Studies (Compulsory)	AC	1-0-2	1-0-1	2	50	30	10	10	
SECG-3532	*Gender Sensitization	AC	0-0-4	0-0-2	2	50				
Total						32	700			

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 BUSINESS ADMINISTRATION

SESSION: 2024-25

Semester IV										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL-4421 BBRL-4031 BBRL-4431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4212	English (Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4323	Financial Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4324	Production and Operations Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4325	Business Environment	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4326	Operations Research	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-4327	Fundamentals of Insurance	C	4-0-0	4-0-0	4	100	80	-	20	3
SECS-4522	*Social Outreach	AC	0-0-4	0-0-2	2	50		40	10	
	Total Credits		30			700				

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.

After the end semester exams of semester IV and before the commencement of Semester V, students are required to go for compulsory Internship of 4 weeks and on the basis of this internship they are required to submit a project.

KANYA MAHA VIDYALAYA, JALANDHAR (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE DEGREE PROGRAMME
BACHELOR OF BUSINESS ADMINISTRATION
SESSION 2024-2025

Semester V							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BBRL-5421	Punjabi (Compulsory)	C	50	40	-	10	3
BBRL-5031	¹ Basic Punjabi						
BBRL-5431	² Punjab History and Culture						
BBRL-5212	English (Compulsory)	C	50	40	-	10	3
BBRL-5323	Company Law	C	50	40	-	10	3
BBRL-5324	Entrepreneurship and Small Business	C	50	40	-	10	3
BBRL-5325	Cost Accounting	C	50	40	-	10	3
BBRL-5326 (OPTION CI)	All these options to be selected from any one of the groups in the table given below	C	50	40	-	10	3
BBRL-5327 (OPTION CII)		C	50	40	-	10	3
BBRS-5328		³ SEMINAR	C	50	-	50	-
SECJ-5551	*Job Readiness Course	AC	25	20	-	05	
	TOTAL		400	-	-	-	
Note: Students can opt for any one of the following groups:-							
Group A:							
Option AI	Consumer Behaviour						
Option A II	Advertising & Sales Management						
Group B:							
Option BI	Industrial relations & Labour Legislations						
Option BII	Organisation Change & Development						
Group C:							
BBRL-5326 (OPTION CI)	Management of Banking Operations						
BBRL-5327 (OPTION CII)	Insurance and Risk Management						

C-Compulsory

AC- Audit Course

¹Special paper in lieu of Punjabi (Compulsory).

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

³Students need to go for internship of 4 weeks immediately after semester IV and present seminar on the basis of learning during internship.

*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 DEGREE PROGRAMME
BACHELOR OF BUSINESS ADMINISTRATION
Session: 2024-25

Semester VI							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BBRL-6421	Punjabi (Compulsory)	C	50	40	-	10	3
BBRL-6031	¹ Basic Punjabi						
BBRL-6431	² Punjab History and Culture						
BBRL-6212	English (Compulsory)	C	50	40	-	10	3
BBRL-6323	Income Tax	C	50	40	-	10	3
BBRL-6324	Fundamentals of Capital Markets	C	50	40	-	10	3
BBRL-6325 (Option- BI)	All these options to be selected from any one of the groups in the table given below	C	50	40	-	10	3
BBRL-6326 (Option-BII)		C	50	40	-	10	3
BBRV-6327	Viva-Voce	C	50	-	50	-	
	TOTAL		350				
	AGGREGATE MARKS		2150				
Note: Students can opt for any one of the following groups:-							
Group A:							
Option AI	Services Marketing						
Option A II	E-Marketing						
Group B:							
BBRL-6325 (Option BI)	Training and Development						
BBRL-6326 (Option-BII)	Contemporary Issues in Human Resource Management						
Group C:							
OPTION-C1	Security Analysis and Portfolio Management						
OPTION-CII	Contemporary Issues in Accounting						
Group D:							
OPTION-DI	Export- Import Management and Documentation						
OPTION-DII	Global Strategic Management						

C: COMPULSORY

¹Special paper in lieu of Punjabi (Compulsory).

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

Bachelor of Business Administration Semester- I

Session: 2024-25

Basic Accounting

Course Code: BBRL -1323

Course Outcomes:

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

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

CO2: Acquire indepth knowledge of maintaining different types of Subsidiary Books and different methods of calculating Depreciation.

CO3: Prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO4: Prepare final accounts of Companies as per Companies Act, 2013.

Bachelor of Business Administration Semester- I

Session: 2024-25

Basic Accounting

Course Code: BBRL -1323

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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.

SECTION–A

Introduction: Financial Accounting-Definition and Scope, Objectives of Financial Accounting, Accounting v/s Book Keeping, Terms used in accounting, Users of Accounting Information and Limitations of Financial Accounting.

Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-Concept, Objectives, Benefits, Brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline.

Recording of Transactions: Accounting Process/Cycle, Journal.

SECTION–B

Subsidiary Books, Ledger, Cash Book, Trial Balance, Bank Reconciliation Statement.

Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).

SECTION–C

Final Accounts: Meaning of Financial Statements, Usefulness of Financial Statements, Elements of Financial Statements, Preparation of Trading and Profit & Loss Account and Balance Sheet without Adjustments.

Final Accounts with Adjustments: Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Treatment of Items of Adjustment Appearing Outside the Trial Balance, Treatment of Items of Adjustment Appearing Inside the Trial Balance.

SECTION–D

Introduction to Company Final Accounts: Important provisions of Companies Act, 2013 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company.

Computerised Accounting: Computers and its application in accounting. Accounting software package (Tally)

Suggested Readings:-

1. Gupta, Ambrish, “Financial Accounting for Management: An Analytical Perspective”, Pearson Education, New Delhi.
2. Khatri, Dhanesh, “Financial Accounting” Tata McGraw-Hill, New Delhi.
3. Horngren, Charles T., Sundem, Gart I, Elliot, John A. Philbrick, Donna R., “Introduction to Financial Accounting”, Prentice Hall, New Delhi.
4. Ramachandran, N and Kakani, Ram, “Financial Accounting for Management”, Tata McGraw-Hill, New Delhi.
5. Shukla, M.C., Grewal T.S. and Gupta, S.C., “Advance Accounts”, Sultan Chand & Sons, New Delhi.

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

Bachelor of Business Administration Semester-I
Session: 2024-25
Business Organization and Systems
Course Code: BBRL-1324

Course Outcomes:

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

CO1: understand the meaning, importance and scope of business.

CO2: gain in-depth knowledge of different forms of organisation.

CO3: learn about the changing role of business towards society.

CO4: develop awareness of stock exchange and produce exchange.

Bachelor of Business Administration Semester-I

Session: 2024-25

Business Organization and Systems

Course Code: BBRL-1324

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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 Section (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.

SECTION-A

Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system Trade and aids to trade- Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India.

SECTION-B

Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit.

Setting up a New Enterprise: Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business.

SECTION-C

Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal **Domestic & Foreign Trade:** Import export trade procedure & their organization.

SECTION-D

Organization of wholesale & retail trade - Recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy.

Stock Exchange and Produce Exchange: Definition and Meaning, Importance, Functions, Listing, Dealers.

Suggested Readings:

1. Kaul, Vijay Kumar “Business Organization and Management: Text and Cases”, Pearson Education, New Delhi.
2. Singla, R.K., “Business Organization and Management”, V.K. (India) Enterprises, New Delhi.
3. Daft, Richard L., Daft, J., Murphy, H., & Willmott, “Organization Theory and Design”, Cengage Learning EMEA, New Delhi.
4. Fernando, A.C., “Business Environment” Pearson Education, New Delhi.
5. Archie B. Carroll, Ann K. Buchholtz, “Business & Society: Ethics, Sustainability and Stakeholder Management”, Cengage Learning, New Delhi.

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

Bachelor of Business Administration Semester-II

Session: 2024-25

Business Laws

Course Code: BBRL -2323

Course Outcomes:

After passing this course, the students will able to:

CO1: understand the Indian Contract laws.

CO2: understand the legal framework governing relationship between buyer and seller.

CO3: understand the provisions regarding Consumer Protection Act.

CO4: gain in-depth knowledge of negotiable instruments.

Bachelor of Business Administration Semester-II

Session: 2024-25

Business Laws

Course Code: BBRL -2323

Time: 3 Hours

Max. Marks: 100

Hours per week

Theory: 80

L-T-P

CA: 20

4-0-0

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.

SECTION–A

Law of Contract (1872): Nature of contract, Classification, Offer and acceptance, Capacity of parties to contract, Free consent, Consideration.

SECTION–B

Law of Contract: Legality of object, Agreement declared void, Performance of contract; Discharge of contract, Remedies for contract of contract.

Sales of Goods Act (1930): Formation of contracts of sale; Goods and their classification, price; conditions and warranties.

SECTION–C

Sales of Goods Act : Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

The Consumer Protection Act (1886): Definition of consumer, Features, Grievance redressed machinery.

SECTION–D

Law of Agency: Meaning, Features of the Contract of Agency, Types of Agency, Creation of Agency, Rights and Duties of Principal and Agent, Personal Liabilities of an Agent, Termination of Agency, Irrevocable Agency.

Indemnity and Guarantee: Meaning of the Contract of Indemnity and Guarantee. Rights of Indemnity Holder and Indemnifier, Essentials and Types of contract of Guarantee, Nature and Extent of Surety's Liability, Rights and Discharge of Surety.

Suggested Readings:

1. Singh, Avtar, "The Principles of Mercantile Law", Eastern Book Company, Lucknow.
2. Kapoor, N.D., "Business Law", Sultan Chand & Sons, New Delhi.
3. Tulsian, P.C., "Business Law", Tata McGraw Hill, New Delhi.
4. Usa Tbp Usa, "Indian Business Law", International Business Publications, USA.

Bachelor of Business Administration Semester-II

Session: 2024-25

Principles of Management

Course Code: BBRL -2324

Course Outcomes:

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

CO1. demonstrate their knowledge of business and management principles, discuss and communicate management evolution and how it would affect future managers

CO2. practice the process of managerial functions of planning and organizing.

CO3. able to understand various departmentation methods and how delegation of work is done.

CO4. practice the process of managerial functions of directing, staffing and controlling and acquire critical thinking and problem-solving skills.

Bachelor of Business Administration Semester-II

Session: 2024-25

Principles of Management

Course Code: BBRL -2324

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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.

SECTION–A

Management: Meaning and definition, nature, purpose, scope, importance and functions, Management as art, science and profession, Management as a social system, Concept of management, administration and organization Principles of management, Scientific Management.

Evolution of Management Thought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of Management Thought), Indian management thought.

Management Techniques: Management by Objective: Meaning, Process, Benefits, And Weaknesses.

SECTION–B

Planning: Meaning, Significance, Types of plans, Nature, Elements: Objectives, Policies, Rules, Procedure, Strategy, Decision Making.

Organizing: Meaning, Nature and Purpose of organization, Theories of organization, principles of organization, Forms of organization: Line, Functional and Line and Staff, Formal and informal organization, Delegation, Span of Management: Factors determining effective span.

SECTION–C

Departmentation: Definition, Departmentation by function, Territory, Product/service, Customer group and matrix organization, Decentralisation and Departmentation.

Authority: Definition, types, responsibility and accountability, delegation; definition, steps in delegation, obstacles to delegation and their elimination, decentralization vs centralization, determinants of effective decentralization

SECTION–D

Staffing: Meaning, nature and functions of HRM, Manpower management, factors affecting staffing, Recruitment, Selection, Training and Development, Performance appraisal: need and process.

Directing: Motivation: Meaning, Nature, Importance, Types, Theories of Motivation: Mc. Gregor's, Maslow and Herzberg. Leadership: Meaning, Nature, Styles, Managerial grid, Likert system, Theories: Trait, Behavioural, Situational and Followers.

Coordination: Principles and Techniques, Difference between coordination and cooperation.

Controlling: Meaning, nature, importance, scope, principles, prerequisites, steps, limitations and techniques.

Suggested Readings:

1. Robbins, S.P., & Coulter, M.K., "Management", Pearson Education Inc., New Delhi.
2. Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
3. Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
4. Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

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

Bachelor of Business Administration Semester-II

Session: 2024-25

Fundamentals of Banking

Course Code: BBRL -2327

Course Outcomes:

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

CO1. To give conceptual understanding of different banks.

CO2. To provide awareness of functioning of Central Bank and practical aspects of Banking.

CO3. To explain the functioning of clearing house system.

CO4. To explain different systems of Banking.

Bachelor of Business Administration Semester-II

Session: 2024-25

Fundamentals of Banking

Course Code: BBRL -2327

Time: 3 Hours

Max. Marks: 100

Hours per week

Theory: 80

L-T-P

CA: 20

4-0-0

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.

SECTION–A

Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

SECTION–B

Central Bank—meaning and functions, Techniques of credit control, mechanism of Credit Creation.

Practical Aspect of Banking- Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

SECTION–C

Customer's Pass Book-Entries in Pass Book, Effects of errors favourable to the Banker and Customer.

Clearing House System

SECTION–D

Systems of Banking- Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, “Banking Theory, Law & Practice”, SultanChand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, “Banking Theory and Practice”, VikasPublishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, “Elements of Banking and Insurance”, PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

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

Bachelor of Business Administration Semester-III
Session: 2024-25
Fundamentals of Human Resource Management
Course Code: BBRL-3324

Course Outcome

After passing this course the student will be able to:

CO1: understand the concept of human resource management, human resource planning and job analysis.

CO2: become aware of recruitment & selection and know about employee retention strategies.

CO3: become aware of techniques of training & development and performance appraisal.

CO4: become aware about employee remuneration, incentives, employee grievance system and job evaluation

Bachelor of Business Administration Semester-III
Session: 2023-24
Fundamentals of Human Resource Management
Course Code: BBRL-3324

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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. 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.
Job Analysis: Meaning and Objectives, Process, Methods of collecting Job Data, Uses of Job Analysis, Problems of Job Analysis.

UNIT-II

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, 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.
Performance Appraisal: Meaning, purpose, essentials of effective performance appraisal system, various components of performance appraisal, methods and techniques of performance appraisal

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

Suggested Readings:

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

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

Bachelor of Business Administration Semester-III
Session: 2024-25
Fundamentals of Marketing Management
Course Code: BBRL-3325

Course Outcomes:

After passing this course the student will be able to:

CO1: understand what marketing is and how it improves an organisation's profitability and competitiveness.

CO2: understand how the consumer makes buying decision

CO3: know how prices for products are fixed.

CO4: understand different promotional techniques.

Bachelor of Business Administration Semester-
III Session: 2024-25
Fundamentals of Marketing Management
Course Code: BBRL-3325

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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. 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

Marketing: Concepts, Philosophies and Importance, Scope of Marketing, the selling concept, the Marketing concept, Components of a modern marketing information system, Marketing Intelligence.

UNIT-II

Analyzing the Microenvironment; Needs and Trends, the Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment.

The Buying Decision Process: The Five Stage Model. Consumer buying behavior, factors influencing consumer behavior Levels of Marketing Segmentation, Meaning, need, Bases for segmenting consumer markets: Market Targeting, Bases for segmenting business markets.

UNIT-III

Product Life Cycle Marketing Strategies: Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage. Marketing mix. Product Characteristics and Classifications; Product levels; The Customer value hierarchy, Product Classification, Differentiation. Packaging, Labeling, Branding. Understanding Pricing; Setting the Price, pricing methods and strategies.

UNIT-IV

Marketing Communications: Advertising: - Evolution, Definition, Features, Importance, Advertising and Publicity, Functions of advertising. Advertising media, advertising copy, Objections against advertising. Sales Promotions. Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing and Channels of distributions, Types of intermediaries.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, “Marketing Management: South Asian Perspective”, Pearson Education New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., “Marketing Management: Global Perspective, Indian Context”, MacMillan.
3. Kurtz, David L. and Boone, Louis E., “Principles of Marketing, Thomson South-Western”.
4. Enis, B. M., “Marketing Classics: A Selection of Influential Articles”, New York, McGraw- Hill.
5. Saxena, Rajan, “Marketing Management”, Tata McGraw-Hill, New Delhi.

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

Bachelor of Business Administration Semester-III

Session: 2024-25

Indian Financial System

Course Code: BBRL-3326

Course Outcomes:

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

CO1: understand the functioning and structure of the Indian Financial System in present scenario.

CO2: develop an understanding of the role of financial markets and RBI in the development of Indian Economy.

CO3: understand the role of financial intermediaries in development of financial markets.

CO4: develop an understanding of the role of financial instruments and importance of FII's and FDI's in Indian Economy.

Bachelor of Business Administration Semester-III

Session: 2024-25

Indian Financial System

Course Code: BBRL-3326

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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. 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

Financial System: Functions, organisation/structure and an overview of Indian Financial System.

Financial Markets: Functions, organisation and types of financial markets, Securities Contract (Regulations) Rules, SEBI (Securities Exchange Board of India).

UNIT-II

Financial Markets: An Overview of Primary and Secondary Market. Money Market Organisation & RBI (Role and functions).

UNIT-III

Financial Intermediaries: Non Banking financial companies, Mutual Funds: - Its Introduction and guidelines, schemes and products . IRDA Act of Insurance Companies.

UNIT-IV

An Introduction to FII's and FDI's and its importance.

Financial Assets/Instruments: - An Overview of Capital Market instruments.

Suggested Readings:-

1. Khan, M.Y, “Indian Financial System” fifth edition by Tata McGraw Hill Publishing Co.Ltd.
2. Vasant Desai, “The Indian Financial System & Development”, Himalaya Publishing House.
3. Dr.K.Ravichandran, “Merchant Banking & Financial Services”, Himalaya Publishing House.
4. Bhole, L.M , “Indian Financial Institutions and Market”, Tata McGraw Hill Publishing Co. Ltd.
5. Avadhani V.A., “Capital Market Management”, Himalaya Publishing House.
6. SEBI Guidelines, Nabhi Publication.

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

Bachelor of Business Administration Semester-III

Session: 2024-25

Management Accounting

Course Code: BBRL-3327

Course Outcomes:

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

CO1: explain the role of management accounting in decision making, analysis and interpretation of financial statements through comparative, common size and trend analysis.

CO2: evaluate the fund flow and cash flow statements with practical examples and analysis of financial statement through ratios.

CO3: explain how management accounting contributes to financial reporting and working capital management.

CO4: understand the role of responsibility accounting and transfer pricing.

Bachelor of Business Administration Semester-III

Session: 2024-25

Management Accounting

Course Code: BBRL-3327

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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. 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

Origin, Concept, nature and Scope of Management Accounting. Need and Importance of Management Accounting, Tools & techniques of Management Accounting, Limitations, Management Accountant duties, functions, Distinction between management accounting & Financial Accounting.

Financial statement Analysis:- meaning, types, Comparative Statements, Common Size, Trend analysis, Introduction of EVA.

UNIT-II

Tools of Financial Analysis – Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios), Fund flow and cash flow analysis (Conceptual Only).

UNIT-III

Management Reporting – Importance Needs, Types, Requirements of good report preparation including prewriting and form of final draft, Working Capital Management: - Meaning, importance, need, advantages and disadvantages, factors affecting working capital requirements, principles of working capital management, Financing of working capital, Approaches for determining working capital mix, Trends in financing working capital by banks.

UNIT-IV

Responsibility Accounting: - Meaning, features, steps, types of responsibility centers, transfer price; meaning, methods, selection of transfer pricing method.

Suggested Readings:

1. Jain, P.K and Khan M.Y “Management Accounting”, Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
2. Horngren Charles, Gary, Sundem, Stratton William, “ Introduction to Management Accounting”, Pearson Education Publishers.
3. Jawaharlal, “Accounting for Management”, Himalaya Publishing House, New Delhi.

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

Bachelor of Business Administration Semester-IV
Session: 2024-25
Financial Management
Course Code: BBRL -4323

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 corporations.

CO2: analyse the financial requirements of corporations and different sources of finance along with the calculation of costs of these sources.

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

CO4: acquire indepth knowledge about leverage and working capital concepts & its theories.

Bachelor of Business Administration Semester -IV

Session: 2024-25

Financial Management

Course Code: BBRL-4323

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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 question from each section. The fifth question may be attempted from any Section.

UNIT-I

Finance & Financial Management: Meaning and nature; Financial goal-profit vs. wealth maximization; Finance functions- investment, Financing, Liquidity and dividend decisions. Theories of capitalization.

Capital Structure Theories: Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. approach.

UNIT-II

Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, Preference capital, Equity capital and retained earnings; Combined cost of capital.

Sources of finance: Long term and short term.

UNIT-III

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria on discounted cash flow criteria, Discounted cash flow criteria; Risk analysis in capital budgeting .

Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

UNIT-IV

Operating and Financial Leverage: Measurement of leverages; Financial and operating leverage, combined leverage.

Management of Working Capital: Meaning, Significance and types of working capital; Approaches of working capital.

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, “Financial Management”, Person Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishlkas, “Working Capital Management: Strategies and Techniques”.
Prentice Hall, New Delhi.
3. Brealey, Richard A and Stewart C. Myers, “Corporate Finance”, McGraw Hill. Int. Ed, New York.
4. Chandra, Prasanna, “Financial Management”, Tata McGraw Hill, Delhi
5. Hampton, John, “Financial Decision Making”, Prentice Hall, Delhi
6. Pandey, I, M: “Financial Management”, Vikas Publishing House, Delhi.
7. Van Horne. J.G. and J.M. Wachowicz Jr, “Fundamentals of Financial Management”.
Prentice-Hall, Delhi.
8. Van Horne, James G , “Financial Management and Policy”, Prentice Hall, Delhi,
9. Khan MY, Jain PK, “Financial Management”, Tata McGraw Hill, New Delhi.

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

Bachelor of Business Administration Semester-IV
Session: 2024-25
Production and Operations Management
Course Code: BBRL-4324

Course Outcomes:

After passing this course students will be able to:

CO1: understand production and operations function & also evaluate location alternatives and discuss the importance of product design.

CO2: have the in-depth knowledge of value analysis

CO3: understand the different methods of calculating inventory.

CO4: understand the principles of just-in-time systems and total quality management & also understand importance of quality control.

Bachelor of Business Administration Semester-IV

Session: 2024-25

Production and Operations Management

Course Code: BBRL-4324

Time: 3 Hours

Hours per week

L-T-P

4-0-0

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 question from each section. The fifth question may be attempted from any Section.

UNIT-I

Introduction: - Concept of Production & 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

Inventory Management: Concept and Classification of Inventory, Relevant Cost

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

UNIT-IV

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

Management.

Quality Issues: Concept of Quality and Total Quality Management, Statistical Quality Control.

Just in Time Manufacturing Systems.

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.

Bachelor of Business Administration Semester-IV
Session: 2024-25
Business Environment
Course Code: BBRL-4325

Course Outcomes:

After passing this course the student will be able to:

CO1: know the impact of the economic environment, political, legal and social factors on business.

CO2: learn about the importance of ETOP and SWOT analysis in business.

CO3: know the concept of Economic planning and role of NITI Aayog in development of India.

CO4: know about various policies of government which affects the business.

Bachelor of Business Administration Semester-IV
Session: 2024-25
Business Environment
Course Code: BBRL-4325

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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 question from each section. The fifth question may be attempted from any Section.

UNIT-I

The Concept, Nature and Significance of business environment. Influence of environmental factors like economic, political, legal, social, technological and International upon business. The relationship of various environmental forces on business. The need for environmental analysis and diagnosis. Description of environmental analysis. Techniques for environmental analysis, the role of business manager in analysis and diagnosis of environment.

UNIT-II

The process of environmental scanning and its importance. Environmental Threats and Opportunity Profile (ETOP) and SWOT analysis of some important industries. Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

UNIT-III

Economic Planning in India: objectives, NITI Aayog: objectives, functions and role in economic planning Analysis of Current Annual Budget. The Social responsibility of business, social audit, business ethics & corporate governance.

UNIT-IV

Deficit Financing and its implications for the Indian Economy; Disinvestment of Public Enterprises: Rationale; Objectives and Implications.
Fiscal and Monetary Policy Changes in India, Salient Features of FEMA.

Suggested Readings:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, New Delhi.
2. K Aswathappa, “Legal Environment of Business”, Himalaya Publishing House.
New Delhi.
3. M. Adhikary, “Economic Environment for Business”, Sultan Chand & Sons, New Delhi.
4. Ruddar Dutt and KPM Sundharam, “Indian Economy”, S. Chand and Company Ltd., New Delhi
5. P.K. Ghosh and G.K. Kapoor, “Business Policy and Environment”, Sultan Chand and Sons, Delhi.
6. Paul Justin, “Business Environment – Text and Cases”, Tata McGraw Hills Pvt. Ltd., New Delhi
7. Govt. of India, Five Years Plan Documents.
8. Govt. of India, Various Issues of Annual Economic Survey of India.

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

Bachelor of Business Administration Semester-IV

Session: 2024-25

Operations Research

Course Code: BBRL-4326

Course Outcomes:

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

CO1: Have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: Understand the usage of PERT and CPM in solving the complex problems which are beyond the control of Management.

CO4: Have comprehensive understanding of Inventory Control, Game Theory and their applications in competitive situations.

Bachelor of Business Administration Semester-IV
Session: 2024-25
Operations Research
Course Code: BBRL-4326

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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. 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: Meaning, significance and scope. Introduction to linear programming, formation of Linear Programming Problem, Graphical method, Simplex Method, Two Phase Simplex Method. Duality in Linear Programming, Definition of Dual Problem, general rules of converting primal into its dual.

UNIT-II

Transportation Problems, Assignment Problems

UNIT-III

CPM/PERT-Basic concepts of Network Models, Preparation of the Network diagram, project duration and critical path, probability of Project completion.

UNIT-IV

Games Theory: Two persons zero sum games, pure strategies, mixed strategies, Dominance. **Inventory**-Types, Nature and classification Economic lot size models, quantity discounts.

Suggested Readings:

1. V.K. Kapoor, "Operation Research".
2. N.D. Vohra, "Quantitative Techniques in Management".
3. Narinder K. Sethi, "Operation Management".
4. Gordon/Pressman, "Quantitative Decision Making for Business".
5. C.R. Kothari, "Quantitative Methods".
6. Barry Shore, "Quantitative Method for Research".

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

Bachelor of Business Administration Semester-IV
Session: 2024-25
Fundamentals of Insurance
Course Code: BBRL-4327

Course Outcomes:

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

- CO1: have conceptual clarity of basic concepts and principles of insurance.
- CO2: understand the regulatory framework of Insurance in India.
- CO3: acquire knowledge about reinsurance and process of underwriting.
- CO4: gain in-depth knowledge of various distribution channels in insurance.

Bachelor of Business Administration Semester-IV
Session: 2024-25
Fundamentals of Insurance
Course Code: BBRL-4327

Time: 3 Hours
Hours per week
L-T-P
4-0-0

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 question from each section. The fifth question may be attempted from any Section.

UNIT-I

Insurance- Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution.

Reforms In Indian Insurance Sector-meaning, need and its Implications

UNIT-II

Legal Framework- Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA 1999

An overview of Insurance Industry- Types of Insurance –Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance.

UNIT-III

Underwriting-Meaning, Purpose and Process of Underwriting

Reinsurance-Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

UNIT-IV

Distribution Channels in Insurance- Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance and Brokers. Insurance Specialists- Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators.

Suggested Readings:

1. Sethi, Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmett J.Vaughan and Therese Vaughan “Fundamentals of Risk and Insurance”
3. Agarwal, O.P “Banking and Insurance”
4. Periasamy,P; Veeraselvam,M., “Risk and Insurance Management”, Tata Mc Graw Hill
5. www.irda.org

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

Bachelor of Business Administration Semester-V
Session: 2024-25
Company Law
Course Code: BBRL-5323

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, MOA and learn the mode to register and fill the documents online.

CO2: learn about AOA, prospectus and related provisions

CO3: able to understand different types of share capital and related provisions and have a clear conceptual understanding about the powers, duties and legal position of directors.

CO4: have in depth knowledge about company meetings and their winding up procedures.

Bachelor of Business Administration Semester-V
Session: 2024-25
Company Law
Course Code: BBRL-5323

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type 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.

UNIT-I

Company – Meaning, Latest Amendments, Features, Types, Formation: Promotion and Registration, Preliminary contracts, Limited Liability Partnership, One Person Company. Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra Vires.

UNIT-II

Article of Association: Meaning, Contents, Alteration, Differences between Memorandum of Association and Articles of Association, Constructive notice of Memorandum and Article, Doctrine of Indoor Management. Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridged Prospectus, Red herring Prospectus, Liability for Misstatement in prospectus.

UNIT-III

Share Capital: Kinds, Classes of Capital, Alteration of Capital, Further issue of Capital, Voting Rights. Transfer and transmission of shares
Board of Directors: Directors Powers, duties, appointment, removal, legal position, Borrowing Powers, Managerial Remuneration. Women Directors.

UNIT-IV

Company Meetings:-Rules of Meetings, Annual general meeting, extraordinary general meeting, Meeting of BOD, Quorum for different meetings, Kinds of resolutions, dividend, Procedure for Conducting Meetings (including Board meetings).
Winding Up- Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Suggested Readings:

1. Avtar Singh, "Company Law".
2. N. D. Kapoor, "Company Law & Secretarial Practice".

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

Bachelor of Business Administration Semester-V
Session: 2024-25
Entrepreneurship and Small Business
Course Code: BBRL-5324

Course Outcomes:

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

CO1: Understand basic concepts in the area of entrepreneurship, the role and importance of entrepreneurship for economic development,

CO2: know about the role of Entrepreneurship Development Programmes in Entrepreneurship.

CO3: understand about the role of Small Scale Business, growth and diversification strategies in Entrepreneurship.

CO4: understand the contribution of Commercial banks in promoting and servicing small business

Bachelor of Business Administration Semester-V
Session: 2024-25
Entrepreneurship and Small Business
Course Code: BBRL-5324

Time: 3 Hours

Max.Marks:50
Theory: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type 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.

UNIT-I

Concept of Entrepreneurship : The Entrepreneur: Definition, nature, and characteristics of entrepreneurship. Emergence of entrepreneurial class including women entrepreneurs. Theories of entrepreneurship ; Socio-economic environment and the entrepreneur. The concept of joint stock company, public company, private company, government company, partnership company, Hindu undivided family.

UNIT-II

Characteristics of Entrepreneur- Leadership risk taking, decision making and business planning. Innovation and entrepreneurship, entrepreneurial behavior and motivation. Entrepreneurial Development Programmes-Their relevance and achievements, Role of government in organising such programmes. Critical Evaluation.

UNIT-III

Small Business as a Seed Bed of Entrepreneurship: Concept of business venture. The start-up process: Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and tax consideration, risk analysis and financial considerations. Profit Planning in Small Enterprise: Growth Strategies and diversification. Finance Management in current operations and expansion of capital.

UNIT-IV

Role of Small Business in the national economy. National Policies for small business development. Government and Non-Governmental assistance. Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.

Suggested Readings:

1. Hall, B. Pricke; and Royce L. Brahamson, "Small BusinessManagement".
2. Kenneth R., Van Voorthis, "Entrepreneurship and Small BusinessManagement".
3. Hans Schollhammer and Arthur H. Kuriloff, "Entrepreneurship and Small Business Management".
4. Joseph R. Mancuso, "How to Start, Finance and Manage Your OwnSmallBusiness".
5. Sharma, R.A, "Entrepreneurial Change in IndianIndustries".
6. Dhar, P.N. and Lydall H.F., "The Role of Small Enterprises in Indian Economic Development".

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

Bachelor of Business Administration Semester-V

Session: 2024-25

Cost Accounting

Course Code: BBRL-5325

COURSES 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, cost concepts, determine material and labor costing.

CO2: Explain and understand contract costing and process costing.

CO3: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool, other techniques as managerial costing, and standard costing.

CO4: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Business Administration Semester-V
Session: 2024-25
Course Code: BBRL-5325
Course Title: Cost Accounting

Time: 3 Hours

Max. Marks: 50
Theory: 40
Practical: 10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type/numericals(equal proportion) 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.

UNIT-I

Introduction:- Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of cost Accounting, Advantages and limitations of Cost Accounting, Difference between Financial and Cost Accounting , Cost unit & Cost centre, Elements of cost, Material, Labour and other Expenses Classification of cost, Types of Costs and Preparation of Cost Sheet.

UNIT-II

Methods of Costing:- Contract Costing
Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains

UNIT-III

Marginal Costing – Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety.
Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing.
Variance Analysis – Material and Labour Variances only.

UNIT-IV

Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control
Advantages and disadvantages of Budgetary Control Types of Budget.

Suggested Readings:

1. Vasistha and Saxena, “Advanced Cost Accounting”,
2. Jain. S.P. and Narang, “Advanced Cost Accounting”.
3. Maheshwari, S.N. “Cost Accounting”
4. Arora, M.N “ Cost Accounting Principles & Practices”, Vikas Publishing House, New Delhi
5. Dev, Prabhu “Cost Accounting”, Himalaya Publication, New Delhi

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

Bachelor of Business Administration Semester-V
Session: 2024-25
Management of Banking Operations
Course Code: BBRL-5326(OPTION CI)

COURSE OUTCOMES:

After passing this course the students will be able to:

CO1: understand the regulatory framework of RBI

CO2: understand the various types of risk & its framework

CO3: have in-depth knowledge of Basel Norms & regulatory framework

CO4: understand the framework of Asset Liability Management

Bachelor of Business Administration Semester-V

Session: 2024-25

Management of Banking Operations

Course Code: BBRL-5326(OPTION CI)

Time: 3 Hours

Max.Marks:50

Theory:40

CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type (in equal proportion) 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.

UNIT I

Management of banks: Regulatory role of RBI, Monetary Policy-meaning and its implications. Laws in banking-RBI Act 1934, Negotiable Act 1881, The Banking Regulation Act 1949.

Types of Bank Accounts- Fixed or time deposit account, Savings bank deposit account, Current deposit account, Recurring deposit account.

UNIT II

Lending- Features of bank credit, types of lending, terms and conditions of lending, different types of loans and their features. Risk management in banks- types of risks.

UNIT III

Capital Adequacy- the Basel Accord implications for bank, CRAR and Prudential Norms for asset classification, income recognition and provisioning, Anti- money laundering and KYC norms.

UNIT IV

Introduction to Asset Liability Management, Customer Relationship Management, Corporate Governance in Commercial Banks. Innovations in Banking with special reference to Fee Based Services.

Suggested Readings:

1. Padmalatha, Suresh and Justin Paul, "Management of Banking and Financial Services", Pearson Education, New Delhi.
2. Sharma, R.K., Gupta, Shashi K, Jagwant Singh, "Banking and Insurance"
3. Agarwal O.P, "Banking and Insurance"
4. Sethi, Jyotsana and Bhatia, Nishwan, "Elements of Banking and Insurance"

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

Bachelor of Business Administration Semester-V
Session: 2024-25
Insurance and Risk Management
Course Code: BBRL-5327(OPTION CII)

Course Outcomes:

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

CO1: exchange regulatory framework of Insurance in India

CO2: explain the nature and principles of insurance (life and general insurance)

CO3: identify and categorise the various risks

CO4: explain the various risk control measures available and
apply the insurance mechanism in risk management

Bachelor of Business Administration Semester-V
Session: 2024-25
Insurance and Risk Management
Course Code: BBRL-5327(OPTION CII)

Time: 3 Hours

Max.Marks:50
Theory:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) 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.

UNIT-I

Definition, Nature, role and importance of insurance, salient features of IRDA Act 1999
Rational for opening up of Insurance sector to private sectors. Nature of life insurance contract.
Annuities , surrender value, calculation of premium and measurement of risk. Progress of life insurance business in India.

UNIT-II

Fire insurance-Nature and use, policy condition, rate fixation, payment of Claims, reinsurance, marine insurance: nature. Premium calculation, payment of claims.
Motor insurance policy and covers, comprehensive policies, third party Act policies, extra benefit cover motor Insurance claims.

UNIT-III

Concept of risk, corporate and personal risk management. Identification of risk: tools /technique for perception of risk: method for determining the operative causes of perils: safety audit

UNIT-IV

Evaluation of risk: risk avoidance and reduction risk : methods of loss prevention and risk reduction. Role of surveyors in loss prevention or risk reduction. techniques of risk financing Retention of risk : captive insurance companies, transfer of risk :types of risk transfer, benefits and limitations of insurance- Partial Insurance arrangements.

Suggested Readings :

1. Insurance Regulation and Development Act.
2. Gopal Krishan, G, "Insurance Principles and Practice",Sterling Publishers, New Delhi.

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

Bachelor of Business Administration Semester -V
Session: 2024-25
Seminar
Course Code: BBRS-5328

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.

CO4: improve presentation skills.

Bachelor of Business Administration Semester-V
Session: 2024-25
Seminar
Course Code: BBRS-5328

Max. Marks: 50

Students need to go for internship of 4 weeks immediately after semester IV and submit report and present seminar on the basis of learning during internship in Semester V.

Bachelor of Business Administration Semester-VI
Session 2024-25
Income Tax
Course Code: BBRL-6323

Course Outcomes:

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

CO1: Understand the concept of Income Tax Law and the different terms.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income-Salaries, House Property and Business and Profession.

CO3: Understand the concept of Capital Gains and Other Sources for Assessment of Income.

CO4: Compute tax liability of assessee.

Bachelor of Business Administration Semester-VI
Session 2024-25
Income Tax
Course Code: BBRL-6323

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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). 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 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 with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property allowable deductions, profits and gains from Business and Profession

UNIT-III

Income from Short term and long term capital gains; Income from other sources;

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual, Deductions from the Gross Total Income of individuals. Tax Deduction at Source.

Suggested Readings:

1. Singhania, V.K., "Direct Taxes", 2020, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2020, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2020, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Bachelor of Business Administration Semester-VI
Session 2024-25
Fundamentals of Capital Market
Course Code: BBRL-6324

Course Outcomes:

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

CO1: understand fundamental concepts, functions and components and instruments of capital market.

CO2: gain in-depth knowledge of mutual funds and derivatives.

CO3: learn about the role of SEBI and regulatory stock exchanges in India.

CO4: understand various stock market indices and listing requirements.

Bachelor of Business Administration Semester-VI
Session 2024-25
Fundamentals of Capital Market
Course Code: BBRL-6324

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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 question from each section. The fifth question may be attempted from any Section. Each question will carry eight marks.

UNIT-I

Introduction-evolution, structure, functions, objectives and importance of capital market in India. Components of capital market- introduction to New issue market, stock market, financial institutions

Instruments in capital market-Shares (Equity and Preference), Warrants, Bonds and its types, GDRs, ADRs, ETFs.

UNIT-II

Mutual Funds, Derivatives (forwards, futures and options). Participants in Capital Market, Difference between Capital Market and Money Market.

UNIT- III

Stock Exchanges-Stock Exchanges in India, Organization, Management, Membership, rules of stock exchange, operators at stock exchanges SEBI guidelines on Stock Exchange, weaknesses of stock exchange in India.

UNIT-IV

Listing of securities-requirement for listing, objectives of listing, advantages of listing, Security Market Indices-Uses of Security Market Indices, Types of Indices, Differentiating Factors in constructing Market Indices.

Suggested Readings:

1. V.A Avadhani, "Security Analysis and Portfolio Management", Himalaya Publishers, New Delhi.
2. Brown, Reilly, "Investment Analysis and Portfolio Management", Thomson Publishers.
3. Singh, Preeti, "Investment Management", Himalaya Publishers, New Delhi.
4. NCFM Modules (www.nseindia.com)
5. www.sebi.gov.in, www.nseindia.com, www.capitalmarket.com

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

Bachelor of Business Administration Semester-VI
Session 2024-25
Training and Development
Course Code: BBRL-6325(Option -BI)

Course Outcomes:

On successful completion of this course, the student will have reliably demonstrated the ability to:

CO1: explain the role of training and development in human resources management.

CO2: assess, design, access and implement various methods, techniques and sources of training

CO3: understand the difference between training and development

CO4: understand the various development methods used by the organizations.

Bachelor of Business Administration Semester-VI
Session: 2024-25
Training and Development
Course Code: BBRL-6325(Option -BI)

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

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 question from each section. The fifth question may be attempted from any Section.

UNIT – I

Training:- Conceptual aspects, Training and Learning, Learning theories and styles Training objectives, Identification of training needs, Training Process, Policies, Plans designing training program, Methods of Training, Evaluation of Training Effectiveness and Significance of Training, wages and salary administration.

UNIT – II

Training Needs Assessment (TNA): Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA, Developing effective trainers.

UNIT – III

Development: - Concept, Difference between training and development, Objectives of development, Development Process, Development needs evolving development policies, Preparing development plans, designing development program, Development Methods, Case Studies, Role play.

UNIT-IV

Business Games, Sensitivity Training, Transaction Analysis, Behaviour Modeling and evaluation of development effectiveness. Emerging issues in Training and Development in India

Suggested Readings:

1. Armstrong M.A. “Handbook of Human Resource Management Practice”, Cogan Page, London
2. Dayal ,I “Manpower Training in organizations” Prentice Hall of India, New Delhi.
3. Craig ,Robert “Training and Development Handbook” McGraw Hill, New York
4. Brahm Canzer, “E-Business and Commerce: Strategic Thinking & Practice”, Biztantra Publishers.
5. Kotler, Philip. “Marketing Management”.

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

Bachelor of Business Administration Semester -VI
Session: 2024-25
Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Course Outcomes:

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

CO1: Evaluate the importance of human resources and ethical issues which are concerned with human resources and understand governmental regulations affecting employees and employers.

CO2: have in depth knowledge to measure performance and linking it with rewards and compensation.

CO3: Analyze the key issues related to administering the human elements such as diversity, unemployment and changing patterns of work.

CO4: able to understand the recent developed concepts of 21st century, E-HRM, HR accounting and auditing.

Bachelor of Business Administration Semester-VI
Session: 2024-25
Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Time: 3 Hours

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

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 question from each section. The fifth question may be attempted from any Section.

UNIT- I

Human Resources and the Competitive advantage, ethical issues and challenges in HRM Job stress and work family conflict, Gender issues in workplace.
Performance Management and Organizational Reward System:-definition, purpose, principles, concerns Ethical considerations, scope and background.

UNIT- II

Performance Management as a Business strategy, Theoretical framework ; Goal setting theory, Expectancy theory ; Designing of Performance management systems ; setting goals ,measuring performance , Rewarding performance; Concept and significance , Foundation of the reward system , Economic Theories relating to pay , Psychological and Motivational theories affecting reward.

UNIT -III

Managing Diversity: Meaning, Challenges in managing diversity, Diversity in organizations, improving the management of Diversity. The nature of work: Meaning of work; Theories about work; Organizational factors affecting work, Changing patterns of work; Unemployment.

UNIT- IV

HR Retention: Benefits and strategies, HRM in Electronic Era, Human Resource Accounting & Auditing, The role of HRM in 21st century and future directions of HRM. Nature of Work & Attitude. Outsourcing and contracting.

Suggested reading:

1. Michael Armstrong, 'A Handbook of Human Resource Management Practices', Kogan Page London.
2. Luis R. Gomez –Mejia, David B Balkin and Robert L Cardy, "Managing HumanResources", PHI, New Delhi.
3. Tanuja Agarwal, "Strategic Human Resource Management", OxfordUniversity Press, New Delhi.

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

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

For

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)**

Credit Based Continuous Evaluation Grading System(CBCEGS)

(Semester: I-II)

Bachelor of Commerce (Pass and Honours)

Under Credit Based Continuous Evaluation Grading System

(Semester: III-IV)

(Under Continuous Evaluation System)

(Semester: V-IV)

Session: 2024-25



The Heritage Institution

**KANYA MAHA VIDYALAYA JALANDHAR
(Autonomous)**

B.Com

Bachelor of Commerce

Duration: 3 Years Level/4 Years Level

Graduation Type: Degree

B.Com 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 B.Com 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. On the other hand, if the student chooses to start his/her own business he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

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

PSO1: Develop an ability to effectively communicate both orally and verbally.

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: Process information by effective use of IT tools.

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis.

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting.

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF FOUR YEAR DEGREE PROGRAMME
Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System(CBCEGS)
Session:2024-25

Semester-I										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	C A	
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History And Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-1212	English Language and Literature –I	MDC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-1093	Financial Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-1094	Business Organisation	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-1176	Business Statistics	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BCRM-1127	Computer Applications in Business	SEC	2-0-2	2-0-1	3	75	30	30	15	3+3
VACF-1492	Foundation Course	VAC	2-0-0	2-0-0	2	50	40	-	10	1
TOTAL					25	575				

C- Compulsory

MDC-Multi Disciplinary Course

SEC-Skill Enhancement Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

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

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System(CBCEGS)
Session:2024-25

Semester-II										
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits	Total Credits	Marks				Examination time (in Hours)
						Total	Th	P	C A	
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-2212	English Language Skills –I	AEC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-2094	Commercial Law	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-2175	Business Economics	DSC	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-2096	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
VACD-1161	Drug Abuse: Problem, Management, Prevention	VAC	2-0-0	2-0-0	2	50	40	-	10	1
TOTAL					22	500				

C-Compulsory

AEC- Ability Enhancement Course

DSC-Discipline Specific Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

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

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

Programme: Bachelor of Commerce (Pass and Honours)

Under Credit Based Continuous Evaluation Grading System(CBCEGS)

Session:2024-25

Semester-III										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	C A	
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi(Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-3212	English(Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-3093	Business Environment	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-3094	Company Law	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-3095	Financial Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-3096	International Business	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRM-3097	Corporate Accounting	C	2-0-4	2-0-2	4	100	50	30	20	3+3
AECE-3221	*Environmental Studies(Compulsory)	AC	1-0-2	1-0-1	2	50	30	10	10	
SECG-3532	*Gender Sensitization	AC	0-0-4	0-0-2	2	50				
TOTAL										

C- Compulsory

AC- Audit Course

¹Special paper in lieu of Punjabi (Compulsory)

²Special 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.

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme.

After the end semester exams of semester III and before the commencement of Semester IV, students are required to go for compulsory Internship of 3 weeks and on the basis of this internship they are required to submit a Report and present a Seminar on it in Semester IV.

Kanya Maha Vidyalaya ,Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (Pass and Honours)
Under Credit Based Continuous Evaluation Grading System(CBCEGS)
Session:2024-25

Semester-IV										
Course Code	Course Title	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P			Total	Th	P	C A	
BCRL-4421 BCRL-4031 BCRL-4431	Punjabi(Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4212	English(Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4093	Goods and Services Tax	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4094	Industrial Laws	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4095	Principles and Practices of Banking and Insurance	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4096	Cost Accounting	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRS-4097	³ Seminar	C	0-0-4	0-0-2	2	50	-	50	-	-
SECS-4522	*Social Outreach	AC	0-0-4	0-0-2	2	50	-	40	10	-
TOTAL										

C-Compulsory

AC- Audit Courses

¹Special papers in lieu of Punjabi (Compulsory).

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

³Students need to go for internship of 3 weeks immediately after semester III and submit report and present seminar on the basis of learning during internship in Sem IV.

*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 (Pass and Honours)
SESSION: 2024 - 25

Semester V							
Course Code	Course Name	Course Type	Marks				Examination Time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL5421 BCRL5031 BCRL-5431	Punjabi(Compulsory) ¹ BasicPunjabi ² Punjab History and Culture	C	50	40	-	10	3
BCRL-5212	English(Compulsory)	C	50	40	-	10	3
BCRL-5093	Management Accounting	C	50	40	-	10	3
BCRL-5094	Direct Tax Law	C	50	40	-	10	3
BCRL-5095	Auditing	C	50	40	-	10	3
BCRL-5096 Option– B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option-B(II)	Insurance Services Management	C	50	40	-	10	3
SECJ-5551	*Job Readiness Course	AC	25	20	-	5	
Total			350				

SPECIALISATIONS:

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

A) ACCOUNTING&FINANCE

BCRL-5096 Option-A(I)	Contemporary Accounting	C	50	40	-	10	3
BCRL-5097 Option-A(II)	Financial Market Operations	C	50	40	-	10	3

B) BANKING&INSURANCE

BCRL-5096 Option-B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option-B(II)	Insurance Services Management	C	50	40	-	10	3

C) COMPUTER APPLICATIONS & E-BUSINESS

BCRL-5096 Option– C(I)	Computer Based Accounting	C	50	40	-	10	3
BCRL-5097 Option-C(II)	E-Commerce	C	50	40	-	10	3

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 (Pass and Honours)
SESSION: 2024 - 25

Semester VI							
Course Code	Course Name	Course Type	Marks				Examination time (inHours)
			Total	Ext.		CA	
				L	P		
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi(Compulsory) ¹ BasicPunjabi ² PunjabHistoryand Culture	C	50	40	-	10	3
BCRL-6212	English(Compulsory)	C	50	40	-	10	3
BCRL-6093	Operations Research	C	50	40	-	10	3
BCRL-6094	Corporate Governance	C	50	40	-	10	3
BCRL-6095 Option-B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option-B(II)	Risk Management and Insurance	C	50	40	-	10	3
BCRP-6097	Workshop	C	50	-	40	10	3
Total			350				

Specialisations:

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

A.) ACCOUNTING& FINANCE

BCRL-6095 Option-A(I)	Portfolio Management	C	50	40	-	10	3
BCRL-6096 Option-A(II)	Financial Services	C	50	40	-	10	3

B.) BANKING & INSURANCE

BCRL-6095 Option-B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option-B(II)	Risk Management and Insurance	C	50	40	-	10	3

C.) COMPUTERAPPLICATIONS&E–BUSINESS

BCRL-6095 Option-C(I)	Window and Networking	C	50	40	-	10	3
BCRL-6096 Option-C(II)	E-Marketing	C	50	40	-	10	3

C-Compulsory

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

B.Com (Pass & Honours) Semester III–VI

(Two Years Course)

The students will have to select one of the following groups having four papers each, of which Paper–I shall be offered in B.Com.(Hons.)Semester–III, Paper II in B.Com.(Hons.)Semester–IV, Paper III in B.Com.(Hons.)Semester–V & Paper IV in B.Com.(Hons.) Semester –VI.

Each paper shall carry 50 marks. Total Marks will be 200.

GROUP A BANKING (Selected)

GROUP A BANKING (Selected)										
Course Code	Course Name	Course Type	Hours Per Week	Credits L-T-P	Total	Marks				Examination Time (in Hours)
			L-T-P			Total	Ext. L	P	CA	
BCRL-3628 Option A(I)	Banking and Financial System	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-4628 Option A(II)	Electronic Banking and Risk Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5628 Option A(III)	Accounting for bankers	C	--	--	--	50	40	-	10	3
BCRL-6628 Option A(IV)	Bank Marketing	C	--	--	--	50	40	-	10	3

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2024-25
Semester –I
Financial Accounting
BCRL-1093**

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: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet) and will get knowledge to prepare voyage accounts as well.

CO3: gain in-depth knowledge of preparing Consignment accounts in the books of consignor and consignee and get knowledge for preparing Joint Venture accounts as well.

CO4: learn allocation of various expenses and incomes under Departmental Accounts and preparation of Branch Accounts under different methods.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)**

Session: 2024-25

Semester –I

Financial Accounting

BCRL-1093

Time: 3 Hours

Hours Per Week

L-T-P

4-0-0

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. The duration for exam will be 3 hours.

Section A

Introduction –Nature of financial Accounting –scope–objects–limitations– Accounting concepts and conventions.

Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Section B

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Section C

Joint Venture – Meaning, types, determination of profits under different methods.

Consignment Accounts–Meaning, features, consignee’s commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

Section D

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K., “Financial Accounting”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2024-25
Semester –I
Business Organisation
BCRL-1094**

Course Outcomes:

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

CO1: understand meaning, importance and social responsibility of business organisation.

CO2: gain in-depth knowledge of different forms of organization.

CO3: learn about the factor to be considered while deciding location of a business.

CO4: develop an awareness of business combinations and trade associations along with their working.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System(CBCEGS)**

Session: 2024-25

Semester –I

Business Organisation

BCRL-1094

Time: 3 Hours

Hours Per Week

L-T-P

4-0-0

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. The duration for exam will be 3 hours.

Section A

Business: Meaning and types – profession – meaning and importance of business organization. Social Responsibilities of Business – Business Ethics.

Section B

Forms of Business organization – Sole Trader – Partnership – Joint Hindu Family – Joint Stock Companies – Co-Operative Societies – Public Utilities And Public Enterprises.
Public Sector Vs. Private Sector

Section C

Location of industry – Factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Section D

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.

Business Combination – Causes – Types – Effects of Combination in India.

Trade association – Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. “Fundamentals of Business Organisation and Management”, 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., “Business Organisation and Management”, 2009, Pearson Education, New Delhi
3. Talloo, T.J., “Business Organisation and Management”, 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., “Business Organisation and Management”, 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., “Business Organisation & Management”, 2011, VK (India) Enterprises, New Delhi

Note: Latest edition of text books to be followed.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2024-25
Semester –II
Commercial Law
BCRL-2094**

Course Outcomes:

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

CO1: have an in-depth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO2: know about legal provisions affecting the contracts of indemnity ,guarantee ,bailment ,pledge and agency along with their implications.

CO3: to understand the legal frame work governing relationship between buyer and seller.

CO4: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System(CBCEGS)**

Session: 2024-25

Semester –II

Commercial Law

BCRL-2094

Time: 3 Hours

Hours Per Week

L-T-P

4-0-0

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. The duration for exam will be 3 hours.

Section A

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of Valid Contract –Offer and Acceptance, Consideration, Contractual Capacity, Free Consent. Discharge of Contract – Modes Of discharge, Breach of Contracts and its Remedies.

Section B

Contract of Indemnity and Guarantee

Contract of Bailment & Pledge Contract of Agency

Section C

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell.

Conditions and warranties: Transfer of ownership in goods including sale by non-owners, Performance of contract of sale.

Unpaid seller: Meaning and rights of an unpaid seller against the goods and the buyer.

Section D

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Structure of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.

The Competition Act: Competition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:

1. Singh, A., "Principles of Mercantile Law", (2011), Eastern Book Co.
2. Tulsian, P. C., "Business Laws", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "Business Law", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "Business Law", National Publishing House, New Delhi.
5. Chadha, P. R., "Business Law" Galgotia Publishing Company, New Delhi.

Note: Latest edition of text books to be followed.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2024-25
Semester –II
Advanced Financial Accounting
BCRL-2096**

Course Outcomes

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

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method .They will also understand the different types of provisions and reserves.

CO2: understand the concept of single-entry system and will also be able to differentiate between Hire Purchase and Instalment payment system.

CO3: apply accounting techniques and methods for preparing Accounts relating to admission, retirement and death of a partner.

CO4: prepare accounts under dissolution of partnership.

**Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Continuous Evaluation Grading System(CBCEGS)**

Session: 2024-25

Semester –II

Advanced Financial Accounting

BCRL-2096

Time: 3 Hours

Hours Per Week

L-T-P

4-0-0

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. The duration for exam will be 3 hours.

Section A

Depreciation: Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Section B

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Section C

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner

Section D

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy” 2017. S. Chand & Co. New Delhi.
2. Gupta, R. L &Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S.K.&Maheshwari. S.K. “Advanced Accountancy” 11 Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2024-25

Business Environment

Course Code: BCRL-3093

Course Outcomes:

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

CO1: understand the importance of study of business environment.

CO2: know about social problems and learn about various policies of government which affects business.

CO3: understand the concept of Economic planning and role of NITI Aayog in development of India.

CO4: understand the various acts which affects the working of business.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2024-25

Business Environment

Course Code: BCRL-3093

Time: 3 Hours

Hours Per Week

L-T-P

4-0-0

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. 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

Indian Business Environment: Concept, components, and importance

Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export–Import policy; Regulation of foreign investment.

UNIT-III

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Economic Planning in India: Objectives, NITI Aayog: objectives, functions and role in economic planning.

UNIT-IV

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., “The International Business Environment”; Prentice Hall of India, New Delhi.
2. Agarwal A.N., “Indian Economy: Nature, Problems and Progress”; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; “Indian Economy”, 2010, S.Chand, Delhi.
4. Misra S.K and Puri V.K., “Indian Economy”, Himalaya Publishing House, New Delhi.
5. Hedge I, “Environmental Economics”, MacMillan, Hampshire.
6. Datt R, “Economic Reforms in India—A Critique”; (1997), S.Chand, NewDelhi.

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester-III
Session: 2024-25
Company Law
Course Code: BCRL-3094

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

CO3: have a clear conceptual understanding about the powers, duties and legal position of directors

CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Pass and Honours) Semester-III
Session: 2024-25
Company Law
Course Code: BCRL-3094

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT-II

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, de-mat of share, transmission of shares, buyback.

Members and shareholder –their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

UNIT-III

Management –Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Winding up – concept and modes of winding up

UNIT-IV

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J. P, “An Easy Approach to Corporate Laws”, 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R. and Puliani, M., “Bharat’s Manual of Companies Act and Corporate Laws”, 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “A Ramaiya’s Guide to Companies Act”, 17th Edition, 2011, LexisNexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “Indian Company Law”, Galgotia Publishing, Delhi.

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2024-25

Financial Management

Course Code: BCRL-3095

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: In-depth knowledge of Working Capital concepts and its theories.

CO4: Apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2024-25
Financial Management
Course Code: BCRL-3095

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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

Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship.

Sources of Finance and Cost of Capital–Different sources of finance; long term and Short-term sources
Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost ,rationale of after tax weighted average cost of capital, marginal cost of capital

UNIT-II

Leverage and Capital Structure Theories–Leverage–Business Risk and Financial Risk–Operating and financial leverage, Trading on Equity

Capital Structure Decisions –Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

UNIT-III

Working Capital Management –Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)

UNIT-IV

Capital Expenditure Decisions:

Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions–Meaning, Nature and Types of Dividend Some dividend policies and formulating a dividend policy. Dividend Theories: Walter’s Model, Gordon’s Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:

1. Khan and Jain, “Financial Management”,2007,TMH
2. Horne, Van, “Financial Management & Policy”, 2002,Pearson
3. Sharan, “Fundamentals of FinancialManagement”,2008,Pearson
4. Banerjee, B, “Financial Policy & Management Accounting”, 2005,PHI
5. Chandra, P., “Financial Management”,2010,TMH

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2024-25

International Business

Course Code: BCRL-3096

Course Outcomes:

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

CO1: identify & evaluate the complexities of international business & globalization from home versus host-country, and regional, cultural perspectives.

CO2: analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.

CO3: analyse current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.

CO4: develop a framework to support successful decision-making in all relevant functions and activities of any international business or international operations of a domestic business within the competitively international environment.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2024-25

International Business

Course Code: BCRL-3096

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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 International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business– complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components– economic, cultural and political–legal environments; Global trading environment– recent trends in world trade in goods and services; Trends in India's foreign trade.

UNIT-II

Theories of International Trade – an overview; Commercial Policy Instruments – tariff and non-tariff measures; Balance of payment account and its components.

International Organizations and Arrangements: **WTO** – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

UNIT-III

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management;

UNIT-IV

Foreign investments – types and flows; Foreign investment in Indian perspective.

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments into and from India.

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, "International Business", 6/e, 2008, Tata McGraw-Hill, New Delhi.
2. Cherunilam, Francis, "International Business: Text and Cases", 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., "International Business", 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., "International Business", 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., "International Business", 2009, Prentice Hall.
7. Michael R. Czinkota. et al., "International Business", 2002, Fort Worth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2024-25
Corporate Accounting
Course Code- BCRM: 3097

Course Outcomes:

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

CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares. They will also learn to prepare final accounts.

CO2: understand meaning of amalgamation, its types and its accounting treatment.

CO3: learn about the concept of NPAs in banking companies and preparation financial statements of banking companies.

CO4: get in-depth knowledge about books of accounts required to be maintained by Insurance Companies in India.

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2024-25
Corporate Accounting
Course Code- BCRM: 3097

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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.

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

UNIT-I

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

UNIT-II

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

UNIT-III

Bank Accounts– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non–Performing Assets (NPA) – preparation of Profit and Loss Accounts and Asset classification – Balance sheet

UNIT-IV

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Practical:

Viva-voce on the basis of Project File will also be conducted by the Examiner.

Division of marks

Project File 05 marks

Viva Voce 05 marks

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “Corporate Accounting”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, “Corporate Accounting”, 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “Financial Accounting”, 2011, Kalyani Publishers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, New Delhi.
7. Gupta N. and Sharma C., “Corporate Accounting”, 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester III

Session: 2024-25

Group–A: Banking

Paper–I: Banking and Financial System

Course Code: BCRL-3628 Option A (I)

Course Outcomes:

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

CO1: understand the structure of Indian financial system.

CO2: understand the KYC Guidelines in banking system.

CO3: explain the procedure of payment and collection of cheques.

CO4: have indepth knowledge of different types of loans under priority sector lending.

Bachelor of Commerce (Pass and Honours) Semester III

Session: 2024-25

Group–A: Banking

Paper–I: Banking and Financial System

Course Code: BCRL-3628 Option A (I)

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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

Financial Economics: Fundamental Concepts – money, money supply, money creation.

Overview of the Financial System: Nature, significance, structure: Financial Institutions, financial markets and financial services.

Modern Commercial Banking: Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers – minors – joint account holders – HUF – firms– companies – trusts – societies – Govt. and public bodies Importance of Anti Money Laundering.

UNIT-II

Banker–Customer relations – Know your Customer (KYC) guidelines–Different Deposit Products – services rendered by Banks, Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney.

UNIT-III

Payment and Collection of Cheque– Duties and Responsibilities of Paying and Collecting, Banker–protection available to paying and collecting banker under NI Act – endorsements – forged instruments – bouncing of cheques and their implications.

Principles of Lending – various credit Products / Facilities – working capital and term loans – Credit Appraisal Techniques – Approach to lending; – credit management – credit monitoring

– Different types of documents; Documentation Procedures; Securities – Different modes of charging – types of collaterals and their characteristics

UNIT-IV

Priority Sector Lending – sectors – targets – issues / problems – recent developments –Financial Inclusion. Credit Cards / Home Loans / Personal Loans / Consumer Loans– Brief outline of procedures and practices.

Suggested Readings:

1. Paul and Suresh, “Management of Banking and Financial Services”, 2007, Pearson Education.
2. Sunderam and Varshney, “Banking Theory Law and Practices”, 2004, Sultan Chand and Sons
3. Varshney, P.N, “Banking Law and Practice”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “Banks and institutional management”, 2008, Himalaya Publications.
5. Gurusamy, S., “Banking Theory: Law and Practice”, 2009, Tata McGraw Hill
6. Sundharam, KPM, “Money Banking and International Trade”, 2002, Sultan Chand and Sons.

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2024-25

Goods and Services Tax

Course Code: BCRL- 4093

Course Outcomes:

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

CO1: know about the various concepts of goods & services tax.

CO2: understand the Registration procedure and supply under GST.

CO3: understand the concepts of computation of GST tax liability and Input tax credit.

CO4: prepare and file GST returns and know about GST portal.

Bachelor of Commerce (Pass and Honours) Semester -IV

Session: 2024-25

Goods and Services Tax

Course Code: BCRL-4093

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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.

UNIT-II

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation. Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply interterritorial waters, place and time of supply.

UNIT-III

Input Tax Credit: Introduction, 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.

UNIT-IV

Returns: various returns to be filed by the assesses.
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
5. www.gst.gov.in

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2024-25

Industrial Laws

Course Code: BCRL-4094

Course Outcomes:

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

CO1: aware about various health and safety measures that are compulsory to be adhered and also have complete knowledge about the various acts framed for successful running of factories and industries.

CO2: understand the rules and norms pertaining to strikes, lockouts, lay off and comprehensive knowledge of registered trade union.

CO3: Have conceptual knowledge of employee state Insurance policies.

CO4: learn about the workmen compensation act and rules related to distribution of compensation.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2024-25

Industrial Laws

Course Code: BCRL-4094

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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 FACTORIES ACT, 1948: Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

UNIT-II

INDUSTRIAL DISPUTES ACT, 1947: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

TRADE UNIONS ACT, 1926: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

UNIT-III

EMPLOYEES STATE INSURANCE ACT, 1948: Constitution and Functions Employees state Insurance Corporation, Standing Committee and Medical Benefit Council, Provisions relating to Contribution and benefits.

UNIT-IV

WORKMEN'S COMPENSATION ACT, 1923: A brief study of the provisions to compensation of workman.

Suggested Readings:

1. Padhi,P.K.,“Labour and Industrial Laws”, 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, Vikas Publications.
3. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal Book Company.

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2024-25

Principles and Practices of Banking and Insurance
Course Code: BCRL- 4095

Course Outcomes:

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

CO1: have in depth knowledge of banking structure, functions and role of central bank.

CO2: understand the various banking reforms and recent concepts of banking

CO3: have in depth knowledge of insurance and concepts related to insurance.

CO4: understand various principles, provisions that govern the Life and General Insurance Contracts.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2024-25
Principles and Practices of Banking and Insurance
Course Code: BCRL-4095

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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

Banks: Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951. Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking.

UNIT-II

Reforms and Indian Banking: Structure, Organization and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management. E-Banking. Electronic Transfer of Funds, Internet Banking Financial Inclusion-Concept & Importance

UNIT-III

Insurance: Concept, Principles and Its relevance in developing country like India.
Attitude towards the insurance cover.
Life Insurance: Nature & use of Life Insurance – distinguishing characteristics of life insurance contracts

UNIT-IV

Origin and growth of non-life insurance: Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Suggested Readings:

1. Neelam C Gulati, 'Banking and Insurance: Principles & Practices', Excel Books
2. Indian Institute of Banking and Finance, 'Principles and Practices of Banking, Mcmillan Education.
3. Jyotsna Bhatia and NishwanSethi, 'Elements of Banking and Insurance', PHI
4. S.S. Kundu, Principles of Insurance and Banking',

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2024-25

Cost Accounting

Course Code: BCRL-4096

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, concept of cost, cost elements and determine cost of material.

CO2: Explain the basic concepts of labour and overhead costs are determined and its ascertainment & allocation.

CO3: understand the concept of activity based costing, prepare reconciliation statement, evaluation of unit costing, job, batch, contract and process costing.

CO4: Assess how cost-volume-profit are related and Break- even point, Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2024-25

Cost Accounting
Course Code: BCRL-4096

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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.

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

UNIT-I

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation.

UNIT-II

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Overheads – Classifications Allocations, Absorption and Accounting.

UNIT-III

Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts
Methods – Unit Costing, Job, Batch, Contract, Process

UNIT-IV

Cost Control – Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

Suggested Readings:

1. H.J. Wheldon : Cost Accounting & Costing Method
2. N.K. Prasad :Cost Accounting

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2024-25
Seminar
Course Code: BCRS-4097

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.

CO4: improve presentation skills.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2024-25
Seminar Course Code: BCRS-4097

Max. Marks: 50

Students need to go for internship of 3 weeks immediately after semester III and submit report and present seminar on the basis of learning during internship in Sem IV.

Bachelor of Commerce (Pass and Honours) Semester-IV

Session: 2024-25

Group–A: Banking

Paper II: Electronic Banking and Risk Management

Course Code: BCRL-4628 Option A (II)

Course Outcomes:

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

CO1: have conceptual knowledge of electronic banking products & services.

CO2: have in-depth knowledge of global developments & impact of technology on banks.

CO3: understand the various types of risk & its framework

CO4: understand the framework of Asset Liability Management.

Bachelor of Commerce (Pass and Honours) Semester-IV
Session: 2024-25

Group–A: Banking

Paper II: Electronic Banking and Risk Management

Course Code: BCRL-4628 Option A (II)

Time: 3 Hours
Hours Per Week
L-T-P
4-0-0

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. 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

Electronic Banking– Core Banking –Electronic products On line Banking – Facilities provided and Security Issues, Cheque Transacation, Microfiche, Phone and Mobile Banking.
Electronic Funds Transfer Systems – plain messages (Telex or Data Communication) – Structured messages (SWIFT, etc...) – RTGS

UNIT-II

Information Technology – Current trends – Bank net, RBI net, Data net, Nic net, I–net, Internet, E–mail, etc.–Role and uses of technology up gradation – Global developments in Banking Technology Impact of Technology on Banks – Effect on Customers and Service Quality – Computer Audit – Information System Audit. Information System Security and Disaster Management.

UNIT-III

Risk Management: Types of risks in banks, Risk Management Frame work in Banks: Enterprise–wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks;

UNIT-IV

Different Measures of measuring Risks; risk management – process and techniques for assessment and management. Asset–liability management in banks, Role of RBI.

Suggested Readings:

1. Marrison, Christopher Ian, “The fundamentals of risk measurement”, 2002, New York: McGraw Hill.
2. Marshall, Christopher Lee, “Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources”, 2001, Singapore, New York: John Wiley.
3. MacDonald and Koch, “Management of Banking”, 2010, Thomson, London.
4. Bidani, S.N., “Banking Risks”, 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., “Managing Indian Banks”, 2009, Sage Publications.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Management Accounting
Course Code: BCRL-5093

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 and reporting.
- CO2: Demonstrate Fun flow statement and application of ratio analysis.
- CO3: Understand the concept and use of Cash flow statement, responsibility accounting and Activity based costing.
- CO4: Understand the elements of managerial decision making, including planning, directing and controlling activities and exploring new market, Transfer pricing.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Management Accounting
Course Code: BCRL-5093

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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 will carry 8 marks.

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 Statements: 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

Fund Flow Statements: Meaning and concept of Funds, Flow of Funds, Preparation of Funds Flow Statements –Uses and Significance

UNIT-III

Cash Flow Statement: Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statements as per AS-3 Norms

Responsibility Accounting: Concept, Significance, Responsibility centers.

Activity Based Costing: (General outline only)

UNIT- IV

Transfer Pricing – Meaning & Methods

Managerial Decision Making with the help of C.V.P. Analysis, Fixation of Selling Price

Exploring New Markets: Make or Buy, Key Factors, Product Mix – Operate or Shutdown

Suggested Readings:

1. Maheshwari, S.N., "Principles of Management Accounting", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., "Advanced Management Accounting", 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., "Management Accounting", 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., "Principles of Management Accounting", Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., "Management Accounting", 2013, S. Chand & Co. Pvt. Ltd., New Delhi
6. Sharma, R.K. and Gupta, S.K., "Management Accounting: Principles and Practices", 1996, 7th Edition, Kalyani Publishers Ltd., New Delhi

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Direct Tax Law
Course Code: BCRL-5094

Course Outcomes:

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

- CO1: understand the concept of Direct Tax Law and different terms used.
- CO2: have the knowledge of latest provisions of Income Tax Act regarding Salaries, House Property and Business or Profession.
- CO3: understand the concept of capital Gains and other sources regarding Assessment of Income
- CO4: compute tax liability of assessee.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Direct Tax Law
Course Code: BCRL-5094

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA:10

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 will carry 8 marks.

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 with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

UNIT-III

Income from Short term and long term capital gains; income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; Deductions from the Gross Total Income of individuals, Tax Deduction at Source

Suggested Readings:

1. Singhanian, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", PragatiPrakashan, New Delhi.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Auditing
Course Code: BCRL-5095

Course Outcomes:

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

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems.

CO3: have comprehensive understanding of audit procedure

CO4: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Auditing
Course Code: BCRL-5095

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

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 will carry 8 marks.

UNIT-I

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor – advantages and limitations of audit.

UNIT-II

Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

UNIT-III

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

UNIT-IV

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit – Recent Trends in Auditing

Suggested Readings:

1. Jha, A., “A Student’s Guide to Auditing”, 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., “A Handbook of Practical Auditing”, 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., “Principles and Practice of Auditing”, 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
5. Gupta, K., and Arora, A., “Fundamentals of Auditing,” 2008, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V., “Practical Auditing,” 2005, Allied Publishers Private Ltd., New Delhi

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester -V
Banking Services Management
Course Code: BCRL-5096 Option- B(I)

Course Outcomes:

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

- CO1: have Banking knowledge and skills together with techno-familiarity and customer-orientation.
- CO2: understand various services offered by banks including loans and advances, hire purchase, industrial finance etc.
- CO3: understand different types of negotiable instruments
- CO4: have in-depth knowledge of BASEL norms and regulatory framework

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester- V
Banking Services Management
Course Code: BCRL-5096 Option-B(I)

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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 will carry 8 marks.

UNIT – I

Banking Services – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services

UNIT-II

Banking Services – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

UNIT-III

Regulations for Banking Services – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

UNIT-IV

E – Banking Services – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards.

Banking Sector Reforms – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

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. Gurusamy,S, 'Financial Services & System',2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, "Modern Banking", 2005, John Wiley and Sons Ltd

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester -V
Insurance Services Management
Course Code: BCRL-5097 Option- B(II)

Course Outcomes:

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

CO1: get detailed knowledge of insurance organization and management.

CO2: know about the role of insurance intermediaries in emerging markets.

CO3: understand the process of underwriting and claims acceptance.

CO4: know about the process of pricing of insurance products.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester - V
Insurance Services Management
Course Code: BCRL-5097 Option-B(II)

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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 will carry 8 marks.

UNIT – I

Insurance Organization and Management – Organization forms in Life and Health insurance – Organizational structure – Life insurers management and Office administration – Insurance Documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

UNIT-II

Role of Insurance Intermediaries in Emerging Markets – Agency Regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

UNIT – III

Underwriting and Claims – Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors – Opportunity to appeal – Considerations in deriving gross premiums – Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

UNIT-IV

Pricing of Insurance Products – Impact of Legislation and Competition on Pricing – Taxation and Policies – Market related policies – Cost Consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

Suggested Readings:

1. Kenneth Black Jr., Harold D. Skipper Jr: "Life and Health Insurance", 2000, Pearson Education.
2. Kenneth black Jr., Harold D. Skipper Jr: "Life and Health Insurance", Response Books.
3. Srinivasan, DC and Shashanksrivastava: "Indian Insurance Industry", 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: "Insurance", 2007, CIB publications, Delhi.
5. Ganguly, Anand "Insurance Management", 2001, New Age Publications.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Accounting for Bankers
Course Code: BCRL-5628 Option: A (III)

Course Outcomes:

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

CO1: Understand the various services offered and various risks faced by banks

CO2: develop conceptual understanding of fundamentals of financial Accounting system and to impart skills in accounting for various kinds of business transactions

CO3: Learn the concepts and process of credit and risk management. To acquire conceptual knowledge of basic concepts and practices of banking. To prepare final accounts of Banking Companies as per Banking Regulation Act. (Profit & Loss Account and Balance Sheet).

CO4: learn about the preparation of accounts in case of hire purchase and installment system, joint venture, consignment, not for profit organisation, single entry system. Also, recording in case of share capital.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –V
Accounting for Bankers
Course Code: BCRL-5628 option: A (III)

Time: 3 Hours

Max. Marks:50
Theory: 40
CA: 10

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 will carry 8 marks.

UNIT-I

Basics of Business Mathematics–Calculation of Simple Interest and Compound Interest – Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest–Calculation of Annuities – Calculation of provisions for NPA and risk weights for Basel II –Interest calculation using products / balances

Capital Budgeting – Discounted cash flow – net present value – pay back methods

Depreciation – different types – methods of calculation.

UNIT-II

Accounting in Banks / Branches–Definition & Scope and Accounting Standards–Nature and purpose of accounting; historical perspectives–Origins of accounting principles–accounting standards and its definition and Scope.

Record keeping basics – Account Categories – Debit and Credit Concepts – Journalizing – Maintenance of Cash / Subsidiary Books and Ledger –Trial Balance

– Adjusting and Closing Entries – Day Book and General Ledger Posting

UNIT-III

Bank Accounting and Balance Sheet–Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger

– Branch v/s Bank Accounts

Bank Balance Sheet Structure – accounts – categories – Assets, Liabilities and Net worth Components.

Accounting for NPA / Provisioning / Suit Filed Accounts.

Preparation of Final Accounts – Final Accounts of Banking Companies, Disclosure requirements

UNIT-IV

Other Accounts–Company accounts – classes of Share Capital – issue/ forfeiture of Shares –issue of Bonus Shares.

Bank Reconciliation Statement – Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture – Special Accounts – Leasing and Hire – Purchase

Company accounts – Accounts of Non – Trading Concerns – Accounting from incomplete records – Receipts and Payments Account – Income and Expenditure Account, Ratio Analysis.

Suggested Readings:

1. IBF, “Accounting and Finance for Bankers:(For JAIIB Examinations)”, 2008,Macmillan Publishers
2. Morton, D. Walter, “Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan”, 2011, BiblioBazaarNeal,E Virgin, “Modern Bankingand Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting”, 2010, Biblio

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –VI
Operations Research
Course Code: BCRL-6093
Time: 3 Hours Max. Marks: 50

Theory : 40
CA: 10

Course Outcomes:

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

CO1: have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: understand the usage of PERT and CPM in solving the complex problems which are beyond the control of management.

CO4: have comprehensive understanding of inventory control, game theory and there applications in competitive situations.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester –VI
Operations Research
Course Code: BCRL-6093

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

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 will carry 8 marks.

UNIT-I

Basics of Operational Research – Development, Definition Characteristics, Significance, Scope, Limitations Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, Graphical Method of Solution, Simplex method, Big-M Method, Two Phase Simplex Method

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of Transportation Models Assignment Problems: Definition of Assignment Model, Hungarian Method of Assignment, Travelling Salesman Problem

UNIT-III

Game Theory – Theory of Games, Characteristics of Games, Two persons zero sum games, Pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games)

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poisson Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model

UNIT-IV

Net Work Analysis in Project Planning: Project Planning Scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

Suggested Readings:

1. G. Srinivasan (2008) Operations Research: Principles And Applications, Phi Learning
2. KantiSwarup, Man Mohan and P.K Gupta Operation Research, Sultan Chand & Sons, New Delhi
3. Frederick S. Hillier (2009) Introduction to Operations Research, McGraw-Hill Higher Education; 9th edition
4. Panneerselvam, R. (2009) Operations Research, 2nd Edition Phi Learning
5. V.K.Kapoor (2013) Operations Research: Quantitative Techniques for Management Sultan Chand & Sons, New Delhi

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Corporate Governance
Course Code: BCRL-6094

Time: 3 Hours

Max. Marks: 50
Theory : 40
CA: 10

Course Outcomes:

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

CO1: explain and evaluate the role of business ethics and models of corporate governance in maintaining the stability of markets.

CO2: explain and evaluate the role of audit in Corporate Governance.

CO3: compare and contrast approaches to corporate governance internationally.

CO4: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Corporate Governance
Course Code: BCRL-6094

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

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 will carry 8 marks.

UNIT-I

Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics, Models of Corporate Governance

UNIT-II

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

Major Corporate Scandals: Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Sahara Scam, Maharashtra Cooperative Bank Scam

UNIT-III

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999

UNIT-IV

Euro shareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003(UK)

Suggested Readings:

1. Murthy, K.V. Bhanu and Krishna, U., “Politics Ethics and Social Responsibilities of Business”, 2009, Pearson Education, New Delhi.
2. Sharma, J. P., “Corporate Governance, Business Ethics & CSR”, 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., “Corporate Governance” (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., “Corporate Governance—Principles, Policies, and Practice”, (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., “Business Ethic” (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., “Business Ethics, Principles and Practices”, (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., “Corporate Responsibility—A Critical Introduction”, 2008, Oxford University Press.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Foreign Exchange Management
Course Code: BCRL-6095 Option-B(I)

Course Outcomes:

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

CO1: understand how the Foreign Exchange Market operates.

CO2: understand the concept of futures in managing foreign exchange risk.

CO3: create an understanding of swap market.

CO4: able to identify various exchange rate risk such as political, economic risk etc.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Foreign Exchange Management
Course Code: BCRL-6095 Option-B(I)

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

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 will carry 8 marks.

UNIT – I

Foreign Exchange Management: meaning, functions and importance of foreign exchange, structure and participants of Forex Market, Foreign Exchange Market of India

The main theories which seek to explain exchange rate behavior. Forecasting exchange rate movements, Different exchange rate arrangements and government intervention

UNIT-II

Financial Fragility and Systemic Risk the main causes of financial. Fragility and systemic risk Financial sector adjustments in response to financial booms and busts since 1980

Introduction to Futures– an overview of financial futures markets, including the types of contracts available – futures terminology and concepts, and futures pricing and behavior – cost of carrying and expectations approach – Uses of futures for hedging, arbitrage and speculation.

UNIT – III

Swaps Development of the swaps market– Characteristics and uses of swap products, interest rate and currency swaps– Legal and regulatory issues

UNIT-IV

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk , Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps – Short-term Interest Rate Risk Management

Suggested Readings:

1. C. Jeevanandam “Foreign Exchange, Concepts, Practices & Control”, 2012 Sultan Chand & Sons
2. Luc Soenen: “Foreign Exchange Management”, 1999, McGraw–Hill Primis Custom Publishing.
3. Fatemi, Khosrow: “Foreign Exchange Issues, Capital Markets and International Banking in the 1990's”, 2012, Taylor& Francis Publishers.
4. Walton, L E: “Foreign Trade and Foreign Exchange”, Macdonald & Evans. London.
5. Daigler, R.T: “Managing Risk with Financial futures”, 2000, Ashgate Publishing Limited

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Risk Management and Insurance
Course Code: BCRL-6096 Option-B(II)

Course Outcomes:

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

CO1: identify different types of risk and learn about commercial risk management applications.

CO2: learn about workmen compensation and risk financing.

CO3: get knowledge about retirement planning and annuities schemes offered by insurance companies.

CO4: understand the regulatory framework of insurance in India.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Risk Management and Insurance
Course Code: BCRL-6096 Option B (II)

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

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 will carry 8 marks.

UNIT – I

Risk and Risk Management Process – Concept of Risk – Risk vs. Uncertainty – Types of Risks – Risk Identification – Evaluation – Risk Management Objectives – Selecting and Implementing Risk Management Techniques.

Commercial Risk Management Applications– Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance

UNIT-II

Workers' Compensation and Risk Financing

Personal Risk Management Applications– Property – Liability–Risk Management for Auto Owners – risk management for homeowners

UNIT – III

Risk Management Applications–loss of Life–Loss of Health– Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning

UNIT-IV

Risk management environment– industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India

Suggested Readings:

1. Rejda, George E: “Principles of Risk Management and Insurance”, 2011, Pearson Education.
2. McNamara: “Principles of Risk Management and Insurance”, 2007, Addison–Wesley
3. Dorfman: “Introduction to Risk Management and Insurance”, 2012, Prentice Hall.
4. Williams and Heins, “Risk Management and Insurance”, 1998, McGraw Hill Pub.
5. Gupta, PK, “Insurance and Risk Management”, 2009, Himalaya Publishing.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Workshop
Course Code: BCRP-6097

Course Outcomes:

Goods and Services Tax

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

- CO1: Understand the online services available on GST portal.
- CO2: gain an insight on the recording and analyzing the transactions for compliance under GST.
- CO3: learn the procedure to register online under GST.
- CO4: understand concept of online payment of GST, upload invoices and the filing of return under GST.

Income Tax & E-Filing

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

- CO1: learn the basic concepts of the Income Tax Act, 1961 and its various amendments. CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income.
- CO3: learn the concepts of filing of income tax return and submit tax documents by using internet.
- CO4: get insights to information technology in income taxation and tax Deduction.

Basics of Stock Market

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

- CO1: learn the concepts of Accounting under GST and computation of GST tax liability.
- CO2: understand the concepts of Reverse charge Mechanism and Composition scheme.
- CO3: understand the concepts of GST.
- CO4: learn the TCS Implications in case of E Commerce Transactions in GST.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Workshop

Course Code: BCRP-6097

Time: 3 Hours

Max. Marks: 50

Practical: 40

CA: 10

Following three options shall be given to students out of which a student has to opt any one:

- 1. Workshop on Goods & Services Tax (GST)**
- 2. Workshop on Income Tax & e-filing**
- 3. Workshop on Basics of stock Market.**

This paper carries 50 marks Evaluation will be done by the external examiner. The examination will be conducted by internal examiner/examiners depending upon options offered. The students shall be required to maintain a file containing various documents related to the particular workshop chosen by them which will be verified by the external examiner. The Division of marks shall be 30 for practical and 20 for Viva.

The Contents of the three workshops is as follows:

Workshop on Goods & Services Tax (GST)

Accounting in GST
Computing GST
Tax
Applicability of CGST, IGST, SGST, UTGST on Different Transactions and adjustment of credit. Preparation of GST PMT Registers
Reverse Charge mechanism
TCS and Reverse Charge Implications in case of E Commerce Transactions in
GST Billing and Invoicing in GST
Composition Scheme in GST

Workshop on Income Tax & e-filing

Applying for PAN
E-Filing ITR for Salaried Individuals.
Advance Tax Computation both for individuals & firms E-Filing ITR for Small Proprietorship Business.
Deductions and E-Filing ITR for Partnership Business
Filing Challans related to self-assessment Tax, Advance Tax.
TDS Accounting, e-payment of challan 281, Return form 260, Checking form 26AS. Issue of Certificate, Concept of 15G & 15H forms.
Payroll Processing

Workshop on Basics of stock Market

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.

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Bank Marketing
Course Code: BCRL-6628 Option A (IV)

Time: 3 HoursMax. Marks:50

Theory :40

CA: 10

Course Outcomes:

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

- CO1: Understand the significance of bank marketing in the global economy.
- CO2: highlight the importance of understanding consumer behavior in bank marketing.
- CO3: Understanding different types of products and services along with their pricing strategies.
- CO4: focus on decision making aspects and implementation of decisions in sales and distribution

Session: 2024-25
Bachelor of Commerce (Pass and Honours) Semester-VI
Bank Marketing
Course Code: BCRL-6628 Option A (IV)

Time: 3 Hours

Max. Marks:50
Theory :40
CA: 10

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 will carry 8 marks.

UNIT-I

Introduction of Marketing and Key Concepts–Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning– Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution The art of Customer Service as applied to banking

UNIT-II

Customer Behaviour in Banking, Banking Consumer and Market Segmentation– Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking– types of data– primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking

UNIT-III

Bank's product strategy–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between product and service , The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand , Break Even Analysis, Different types of products and keyvariables.

UNIT-IV

Banking Promotion Strategy– The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients–Meaning of corporate clients, relationship and transaction banking, bank organisation for large corporate clients

Suggested Readings:

1. Chacko, Oommen and Grewal, Rajendra, "Marketing of Banking Services", 2003, MacMillan India Ltd
2. Bank Marketing Association, "Bank Marketing", 1990, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, "Effective bank marketing: issues, Technique.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: I- IV)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session: 2024-25



The Heritage Institution

**KANYA MAHA
VIDYALAYAJALANDHAR
(Autonomous)**

Master of Commerce

Under Five Year Integrated Programme (FYIP)

Duration: 5 Years

Level: Post Graduation

Type: Degree

Programme Specific Outcomes

M.Com (FYIP): Five-year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

A student holding a M. Com (FYIP) 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. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

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

PSO1: Develop an ability to effectively communicate both orally and verbally

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: Process information by effective use of IT tools

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

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

PSO9: develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: do research on any of the managerial issue related to the different disciplines of commerce.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
Scheme and Curriculum of Examination of Master of Commerce Under Five Year Integrated Programme(FYIP)
Credit Based Continuous Evaluation Grading System
(CBCEGS) (Session 2024-2025)

Semester-I										
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits		Marks				Examination Time (in Hours)
				Credits L-T-P	Total Credits	Total	Th	P	CA	
FCOL-1421 FCOL-1031 FCOL-1431	Punjabi(Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	2-0-0	2-0-0	2	50	40	-	10	3
FCOL-1102	Communicative English-I	AEC	2-0-0	2-0-0	2	50	40	-	10	3
FCOL-1093	Introductory Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-1094	Business Law	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOP-1095	Workshop on Tally Prime	SEC	0-0-4	0-0-2	2	50	-	40	10	3
FCOM-1096	Principles and Practices of Management	DSC	3-0-2	3-0-1	4	100	50	30	20	3
FCOM-1097	Digital Fluency	MDC	2-0-2	2-0-1	3	75	30	30	15	3
VACF-1492*	Foundation Course	VAC	2-0-0	2-0-0	2	50	40	-	10	1
TOTAL					23	525				

C- Compulsory

AEC- Ability Enhancement Course

DSC-Discipline Specific Course

MDC-Multi Disciplinary Course

SEC-Skill Enhancement Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory).

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

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme. Only Grades will be provided.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
Scheme and Curriculum of Examination of Master of Commerce Under Five Year Integrated Programme(FYIP)
Credit Based Continuous Evaluation Grading System
(CBCEGS) (Session 2024-2025)

Semester-II										
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits L-T-P	Credits	Marks				Examination time (in Hours)
						Total	Th	P	CA	
FCOL-2421 FCOL-2031 FCOL-2431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	2-0-0	2-0-0	2	50	40	-	10	3
FCOL-2102	Communicative English-II	AEC	2-0-0	2-0-0	2	50	40	-	10	3
FCOL-2093	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-2094	Banking Principles and Practices	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-2095	Principles of Marketing	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOP-2096	Workshop on Life Skills	SEC	0-0-4	0-0-2	2	50	-	40	10	3
FCOP-2097	Web Based Applications for Office Management	MDC	2-0-2	2-0-1	3	75	30	30	15	3+3
VACD-2161	*Drug Abuse: Problem, Management And Prevention (Compulsory)	VAC	2-0-0	2-0-0	2	50	-	40	10	3
TOTAL					23	525				

C-Compulsory

AEC-Ability Enhancement Course

MDC- Multi Disciplinary Course

DSC-Discipline Specific Course

SEC-Skill Enhancement Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

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

*Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/programme. Only Grades will be provided.

➤ Minor Stream Courses

Kanya Maha Vidyalaya, Jalandhar(Autonomous)
SCHEME AND CURRICULUM
MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)
SESSION: 2024-25

Semester III										
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits		Marks				Examination time (inHours)
				Credits L-T-P	Total Credits	Total	Ext.		CA	
							L	P		
FCOL-3331	Analytical Skills	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-3092	Company Law	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-3093	Banking Theory and Practice	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-3094	Business Communication	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-3095	Business Ethics and Corporate Social Responsibility	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOM-3096	Corporate Accounting	C	3-0-2	3-0-1	04	100	50	30	20	3
AECE-3221	*Environmental Studies(Compulsory)	AC	1-0-2	1-0-1	2	50	30	10	10	3
SECG-3532	* Gender Sensitization Programme	AC	0-0-4	0-0-2	2	50	30	10	10	-
Total					28	600				

C-Compulsory

AC-Audit Course

***Marksofthesepaperswillnotbeaddedintotalmarksandonlygradeswillbeprovided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM
MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)
SESSION: 2024-25

Semester IV										
Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits		Marks				Examination time (inHours)
				Credits L-T-P	Total Credits	Total	Ext.		CA	
							L	P		
FCOL-4091	Cost Accounting	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-4092	Fundamentals of Investment Management	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-4093	Insurance and Risk Management	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-4094	Marketing Management	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOL-4095	Goods and Services Tax(GST)	C	4-0-0	4-0-0	04	100	80	-	20	3
FCOS-4096	Seminar	C	0-0-4	0-0-2	02	50	-	50	-	-
SECS-4522	*Social Outreach	AC	0-0-4	0-0-2	02	50	-	40	10	-
Total					24	550				

C-Compulsory

AC-Audit Course

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

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Introductory Accounting
Course Code: FCOL-1093

Course Outcomes:

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

- CO1: Acquire conceptual knowledge of financial accounting and to explain various accounting concepts and conventions, and accounting standards.
- CO2: Gain knowledge of journal, ledger and subsidiary books.
- CO3: Gain knowledge of depreciation accounting, trial balance and rectification of errors.
- CO4: Understand accounting treatment of Non-Profit Organizations and to prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Introductory Accounting
Course Code: FCOL-1093

Time: 3 Hours
L-T-P
4-0-0

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. The duration for exam will be 3 hours.

SECTION-A

Introduction to Accounting: Meaning, Features and objectives. Advantages and Limitations of accounting.

Generally Accepted Accounting Principles: Concepts and Conventions.

Capital and Revenue Items: Capital Expenditure, Revenue Expenditure, Rules for determining Capital Expenditure and Revenue Expenditure, Deferred revenue Expenditure, Capital and Revenue Receipts, Capital and Revenue Profits, Capital and Revenue Losses.

Double Entry System: Meaning, Importance and limitations. Rules of Double Entry System, Types of Accounts.

Accounting Equation: Meaning and Procedure of Developing Accounting Equation.

SECTION-B

Accounting Process: Preparation of Journal, Posting to Ledger.

Cash Book- Single Column, Double Column and Triple Column Cash Book.

Depreciation Accounting: Meaning, Causes, Objectives and Factors of Depreciation. Methods for computing the depreciation: Straight line and Written down value method when provision for depreciation is maintained and when provision for depreciation is not maintained. Change in Method of Depreciation with and without retrospective effect.

SECTION-C

Trial Balance: Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance.

Rectification of Errors: Concept, Types of Errors, Errors disclosed by Trial Balance, Errors not disclosed by Trial Balance. Rectification of Errors before preparation of Trial Balance, Rectification of Errors after preparation of Trial Balance, Effects of Errors on Final Accounts.

Preparation of Final Accounts: Trading Account, Profit & Loss account, Balance Sheet, Final Accounts without adjustment

SECTION-D

Preparation of Final Accounts with Adjustments- Adjustments of GST, Closing Stock, Outstanding Expenses, Accrued Income, Unearned Income, Prepaid Income and Expenses, Interest on Drawings, Interest on Capital, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves, Manager's Commission.

Accounting for Non-profit Organizations: Meaning, Features of Receipt and Payment Account, Income and Expenditure Account. Accounting for NPOs: Preparation of Receipts and Payment Account from Income and Expenditure Account, Income and Expenditure Account from Receipt and Payment Account. Preparation of Balance Sheet.

Suggested Readings:

1. Lal.JawaharandSeemaSrivastava,“*FinancialAccounting*”,HimalayaPublishingHouse,2017.
2. N.Ramachandran,RamKumarKakani,“*FinancialAccountingForManagement*, ”McGraw-Hill Education,5th Edition,2020.
3. M.Hanif,A.Mukherjee,“*FinancialAccounting–I*, ”McGraw-HilEducation,4th Edition,201
4. Grewal,T.S.,Gupta,S.C.,“*IntroductiontoAccountancy*, ”S.ChandandCo.,NewDelhi,10th Edition, 2016.
5. Narayanswami, R.,“*Financial Accounting: A Managerial Perspective*,”Prentice Hall of India,New Delhi, 6th Edition, 2017.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Business Law
Course Code: FCOL-1094

Course Outcomes:

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

CO1: understand about Indian contract Act in India

CO2: in-depth knowledge of special contract formation like Indemnity, Guarantee, Bailment and Pledge.

CO3: understand the different forms of Negotiable Instruments

CO4: aware about various health and safety measures that are compulsory to be adhered and also have complete knowledge about the various acts framed for successful running of factories and industries.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Business Law
Course Code: FCOL-1094

Time: 3 Hours
L-T-P
4-0-0

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. The duration for exam will be 3 hours.

SECTION-A

The Indian Contract Act,1872: Meaning of Contract, Essentials of a valid contract, Kinds of contract, Offer and acceptance, Consideration, Contractual capacity, Free consent, Legality of objects.

Discharge of a contract: Modes of discharge, Breach and remedies against breach of contract.

SECTION-B

Contracts: Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

SECTION-C

The Sale of Goods Act, 1930: Contract of sale, Meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale.

Unpaid Seller: Meaning, Rights of an unpaid seller against the goods and the buyer.

SECTION-D

The Partnership Act 1932: Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership.

The Limited Liability Partnership (LLP) Act 2008: Characteristics of LLP, Qualification of Partners, Designated Partners, Status and Liabilities, Incorporation of LLP, Registration of LLP, Provisions relating to Name of LLP, Registration of Change in Name, Liability, Investigation.

The Negotiable Instruments Act 1881: Characteristics, and Types of Negotiable Instruments

- Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course.

Negotiation: Types of Endorsements, Crossing of Cheque.

Suggested Readings:

1. Singh,A.,“*PrinciplesofMercantileLaw*”,EasternBookCo, 10thedition,2019.
2. Tulsian,P.C.,“*BusinessLaws*”,TataMcGrawHill,NewDelhi,3rdedition,2015.
3. Kucchal,M.C.,“*BusinessLaw*”,VikasPublishing,House(P)Ltd,7thedition,2018.
4. Maheshwari&Maheshwari,“*BusinessLaw*”,NationalPublishingHouse,New Delhi,2014.
5. Chadha, P. R., “*BusinessLaw*”, Galgotia Publishing Company, New Delhi, 2nd edition, 2017.
6. KapoorN.D.,“*BusinessLaw*”, SultanChand&Sons,NewDelhi,2016.

Note: Latest editions to be followed

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Workshop on Tally Prime
Course Code: FCOP-1095

Course Outcomes

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

CO1: learn about the basics of Accounting and Computerized Accounting in Tally Prime Software.

CO2: create Company in Tally Prime and record transactions in the software.

CO3: create Inventory Groups, Items and categories and will be able to prepare inventory records along with recording of financial transactions.

CO4: learn about the display of different types of Financial Statements in Tally Prime.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Workshop on Tally Prime
Course Code: FCOP-1095

Time: 3 Hours
Hours per week
L-T-P
0-0-4

Max.Marks:50
Practical: 40
CA:10

Instructions for Paper Setters: The Students will prepare Practical file on the topics give in the syllabus. The examiner will evaluate the students on the basis of their performance in Practical Exam and Viva- Voce related to topics in the syllabus.

This workshop is designed to acquaint students with the skill to record transactions in Tally Prime Software and provide a solid foundation for a career in accounting. In this workshop students will learn about the following topics:

- **Basics of Accounting:** Introduction to accounting, Accounting Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source documents for Accounting
- **Fundamentals of Tally Prime:** Downloading and Installation of Tally Prime and Steps to Create a Company, Shut a Company, Alter and Delete a Company.
- **Chart of Accounts:** Groups in tally prime & their Creation, Alteration and Deletion. Ledgers in Tally Prime & their Creation, Alteration and Deletion.
- **Creating Inventory Masters:** Creation of Unit of measure, Stock Groups and Stock Items, Stock Category and Godowns.
- **Vouchers:** Types of Accounting Vouchers and Recording of daily transactions in Accounting Vouchers.
- **Financial Reports in Tally Prime:** How to Display Trading and Profit and Loss Account, Balance Sheet, Trial Balance, Cash Flow and Fund Flow Statement, Ratios, Stock Summary.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Principles and Practices of Management
Course Code: FCOM-1096

Course Outcomes:

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

CO1: know the evaluation and the need for management in an organization.

CO2: analyze effective application of management principles to diagnose and solve organisational problems and develop optimal managerial decisions.

CO3: understand the various types of organizational structures prevailing in the business scenario and motivation techniques used in organization.

CO4: understand the concept of leadership, communication and controlling

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Principles and Practices of Management
Course Code: FCOM-1096

Time: 3 Hours
L-T-P

3-0-2

Max.Marks:100
Theory:50
Practical:30
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. The duration for exam will be 3 hours.

SECTION-A

Management: Meaning, Characteristics and objectives, Levels of Management, Managerial Roles, Management Skills, Management Functions.

Evolution of Management Thought: Scientific Management, General Administrative Theory, Weber's Bureaucratic Theory, Hawthorne Studies, System Approach, Contingency Approach, Quantitative/Operation Research Approach.

SECTION-B

Planning: Concept, Importance, Types, Limitations, Planning process, Objectives, Setting Objectives, Management by Objectives, SWOT Analysis.

Decision Making: Meaning, Characteristics of Managerial Decisions, Decision-making Environments, Types, Strategies for Decision Making, Decision Making Styles, Steps in the Rational Decision-making process, Factors Influencing the Decision-making Process, Challenges to Effective Decision Making.

Organizational Structure: Meaning, Characteristics, Importance, Principles and the Process of Organizing; Organizational Design, Organizational Structure, Types of Organizations, Organizational Chart, Elements of Organizational Design and Structure, Span of Management, Authority, Responsibility, Accountability, Process of Delegation, Centralization and Decentralization of Authority.

SECTION-C

Motivation: Introduction, Forms of Employee Motivation, Motivation Process, Maslow's Hierarchy of Needs Theory, ERG Theory, McClelland's Acquired Needs Theory, Equity Theory, Victor Vroom's Expectancy Theory.

Leadership: Meaning, Characteristics, Leadership Vs Management, Process of Leadership, Trait Approach, Behavioural Approach: Kurt Lewin's Behavioural Study, The Ohio State Studies, The University of Michigan Studies, The Managerial Grid, Contingency or Situational Approach: Hersey and Blanchard's Situational Leadership Model, Robert House' Path-goal Model

SECTION-D

Communication: Meaning, Importance, Communication Process, Types of Interpersonal Communication, Formal and Informal communication; Flow Patterns of Communication, Factors Influencing Organizational Communication, Barriers to effective Organizational Communication, Strategies to overcome Communication Barriers.

Controlling: Definition, Characteristics, and Importance, Control Process, Types of Controls: Operations Control, Financial Controls and Structural Controls, Characteristics of Effective Control.

Suggested Readings:

1. Pravin Durai, "*Principles of Management: Text and Cases*", Pearson, 2019.
2. Koontz, Harold and Heinz Weihrich, "*Essentials of Management, An International Perspective*", 2015.
3. Kreitner, Robert, "*Management, Theory and Application*", 2010.
4. DuBrin, Andrew, J., "*Essentials of Management*", 9th Edition, 2011.
5. Robbins, Stephen P., Mary Coulter and Neharika Vohra, "*Management*", 10th Edition, 2008.

Note: Latest editions to be followed.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Advanced Financial Accounting
Course Code: FCOL-2093

Course Outcomes:

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

CO1: Apply accounting techniques and methods for the formation of a partnership firm and admission of a partner.

CO2: Retirement and death of a partners and dissolution of partnership firms.

CO3: Learn about accounting treatment in case of complete and incomplete voyage and accounting for Hire Purchase Transactions.

CO4: Prepare consignment accounts and prepare Departmental financial accounts and consolidated financial accounts.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Advanced Financial Accounting
Course Code: FCOL-2093

Time: 3 Hours
L-T-P
4-0-0

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. The duration for exam will be 3 hours.

SECTION-A

Partnership Accounts: Meaning, Features of partnership, Partnership Deed, Rules Applicable in the absence of Partnership Deed, Maintenance of Capital Account of partners: Fixed and Fluctuating Capital Method.

Computation and Accounting treatment of Interest on Capital, Interest on drawings, Interest on Partner's loan and advances, Salary, Commission etc to a partner, Distribution of Profits among Partners: Preparation of Profit and Loss Appropriation Account and preparation of capital accounts.

Goodwill and its Valuation: Methods of valuation of goodwill :Average profits method, Super profits method, Capitalization method, Hidden goodwill method.

SECTION-B

Admission of Partner: Calculation of New Profit-Sharing ratio, Sacrificing ratio, Accounting Treatment of Goodwill, Adjustment regarding Revaluation of Assets & liabilities, Distribution of Accumulated Profits and Reserves, Adjustment of Capital Accounts of partners, Preparation of Balance Sheet.

Retirement of Partner: Calculation of New Profit-Sharing ratio, Gaining ratio, Adjustment regarding Goodwill, Revaluation of Assets & Liabilities, Distribution of Undistributed Profits, Determination of Repayment of Amount due to Retiring partner and Mode of Payment, Adjustment of Capital Accounts of Partners, Death of a partner (Excluding Joint Life Policy and Individual Life Policy treatment)

SECTION-C

Dissolution of Partnership Firm-I: Meaning, Dissolution of Partnership Vs Dissolution of Firm, Modes of Dissolution of firm, Settlement of Accounts on Dissolution, Preparation of Realisation Account, Partners Capital Account. Accounting treatment of settlement of firm's liabilities through transfer of firm's Assets, Unrecorded Assets and Liabilities, Taking Over of Business of Dissolved Firm by a partner or partners in realization account and partners' capital account.

Dissolution of Partnership Firm-II: Insolvency of Partners, Application of Garner V/s Murray rule in case of insolvency of a partner only. Accounting treatment of insolvency of firm.

SECTION-D

Voyage Accounts: Meaning, Expenses and Income of Voyage Account. Accounting Treatment in case of Complete Voyage. Voyage in progress, Accounting Treatment in Case of Incomplete Voyage.

Departmental Accounts: Meaning, basis of allocation of Common Expenses, Interdepartmental transfers, Accounting treatment, Preparation of Departmental Trading and Profit and Loss Account and Balance Sheet.

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “*Advanced Accountancy*,” S Chand & Co, New Delhi, 2018.
2. Gupta, R.L. & Radheswamy, M., “*Advanced Accountancy Vol. I & II*,” S Chand & Co, New Delhi, 2009.
3. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K., “*Advanced Accountancy*”
4. Vikas Publishing House Pvt. Ltd., New Delhi, 11 Edition, 2018,
5. Sehgal, A. & Sehgal, D., “*Advanced Accountancy*” Taxmann Publication Pvt. Ltd., New Delhi, 2008.

Note: Latest editions to be followed.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Banking and Principles and Practices
Course Code: FCOL-2094

Course Outcomes:

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

CO1: have detailed knowledge of Commercial Banks and their importance to Indian economy.

CO2: understand different types of negotiable instruments

CO3: have in-depth knowledge of BASEL norms and regulatory framework

CO4: gain awareness of various banking innovations after nationalization.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Banking and Principles and Practices
Course Code: FCOL-2094

Time: 3 Hours
L-T-P
4-0-0

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. The duration for exam will be 3 hours.

SECTION-A

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.

SECTION-B

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, Management of NPA's.

SECTION-C

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.

SECTION-D

Innovations in Banking: Wholesale and Retail Banking, Universal and Narrow Banking, Off Shore Banking and Multinational Banking and Cheque Truncation System.

Digitalization of Banking: Ebanking, Mobile Banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards, IFSC, MICR, UPI, BHIM and Paytm.

Demonetization: Concept and Impact on Indian Banking Sector.

Suggested Readings:

1. Khubchandani, BS, "Practice and Law of Banking", MacMillan 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 CGulati, "Banking and Insurance: Principles & Practices", Excel Books, 2011.
5. Indian Institute of Banking and Finance, "Principles and Practices of Banking", Mcmillan Education, 3rd edition, 2015.
6. Jyotsna Bhatia and Nishwan Sethi, "Elements of Banking and Insurance", PHI, 2nd edition, 2012.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Principles of Marketing
Course Code: FCOL-2095

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: have conceptual understanding of the product life cycle and steps in new product development (NPD) process

CO3: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO4: understand the concept of Green marketing, Sustainable marketing, Social marketing and Relationship marketing.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Principles of Marketing
Course Code: FCOL-2095

Time: 3 Hours
L-T-P
4-0-0

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. The duration for exam will be 3 hours.

SECTION-A

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Core Marketing Concepts, Company Orientation towards Marketplace, Marketing Mix, Marketing Management Tasks.

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 Perspective, Emotional Perspective, Cognitive Perspective; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.

Market Segmentation: Meaning of market segmentation; Bases for segmenting consumer markets; Market Targeting - Effective Segmentation Criteria; Evaluating and Selecting the Market Segments.

SECTION-B

Branding: Concept of Brand Equity; Building Brand Equity; Measuring Brand Equity; Managing Brand Equity; Devising a Branding Strategy.

Positioning: Concept of Positioning; Positioning Strategies; Differentiation Strategies.

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.

SECTION-C

Product Development and Product Life Cycle: New Product Development Process; Product life cycle – concept and strategic implications.

Pricing Decisions: Factors affecting Pricing Decision; Pricing Methods & Pricing Strategies.

Place Decision: Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Distribution Intensity; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.

SECTION-D

Promotion Decisions: The Role of Marketing Communications; Developing Effective Communications, Developing and Managing an Advertising, Deciding on Media and Measuring

Effectiveness, Sales Promotions, Events and Experiences, and Public Relations; Personal Communications: Direct and Interactive Marketing, Word of Mouth, and Personal Selling.

Services Marketing: Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.

Retailing and Wholesaling: Importance of Retail; Types of Retailers; Retail Product; Features of Retailing; Concept of Wholesaling; Types of Wholesalers

Suggested Readings:

1. Philip Kotler, Kevin Keller, Abraham Koshey and Mithileshwar Jha. "Marketing Management: South Asian Perspective", Pearson Education New Delhi, 14th edition, 2013.
2. Ramaswamy, V.S. and Namakumari, S, "Marketing Management: Planning, Control", New Delhi, MacMillan, 4TH edition, 2009.
3. Enis, B.M., "Marketing Classics: A Selection of Influential Articles", New York, McGraw Hill, 1994.
4. William D. Perreault, Jr. & E. Jerome McCarthy, "Basic Marketing: A Global Managerial Approach," Tata McGraw-Hill, New Delhi, 15th edition, 2006.

Note: Latest editions to be followed.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Workshop on Life Skills
Course Code: FCOP-2096

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.

Session: 2024-25
Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-II
Workshop on Life Skills
Course Code: FCOP-2096

Time: 3 Hours
L-T-P
0-0-4

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

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2024-25
Course Title: Company Law
Course Code: FCOL-3092

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, MOA and learn the mode to register and fill the documents online.

CO2: learn about AOA, prospectus, shares and related provisions

CO3: able to understand different types of share capital and related provisions, membership of company and have a clear conceptual understanding about the powers, duties and legal position of directors.

CO4: have in depth knowledge about company meetings and their winding up procedures and understand the role of NCLT, ROC, SEBI and special courts.

**Master of Commerce Under Five Year Integrated Programme (FYIP) Credit Based
Continuous Evaluation Grading System (CBCEGS) Semester-III**

Session: 2024-25

Course Title: Company Law

Course Code: FCOL-3092

Time: 3 Hours

L-T-P

4-0-0

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. Students 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 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 incorporation 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 its 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

ShareCapital: KindsofShareCapital; AlterationofShareCapital;ReductionofCapital;Buy–BackofShares.

Membership in a Company: Definition of member; Member vs. Shareholder; Methods ofBecoming a Member; Who may become a Member?, Termination of Membership; RightsofMembers.

CompanyManagement:ConceptofDirector;LegalPositionofDirectors;NumberofDirectors;WomanDirector;IndependentDirector;SmallShareholder’sDirector;Qualification and Disqualification of Directors; Appointment of Directors; ObtainingDirector Identification Number(DIN); Number of Directorships; Removal of Directors;RetirementofDirectors;ResignationofDirectors;VacationofofficeofDirectors;Meetin gsofDirectors;PowersofDirectors;DutiesofDirectors.

UNIT-IV

CompanyMeetings:MeaningofaMeeting;KindsofCompanyMeetings;RequisitesofValidMeet ing(GeneralMeeting);Quorum;Proxy;VotingatGeneralMeeting;Chairman;Motion;Resolutions; RegistrationofResolutionsandAgreements;MinutesofproceedingsofMeetings.

Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of WindingUp.AdministrationofCompaniesAct– NationalCompanyLawTribunal(NCLT);SpecialCourts;RegistrarofCompanies;SecuritiesandEx changeBoardofIndia.

SuggestedReadings:

1. N.D.Kapoor, “*CompanyLaw*”, SultanChand&Sons, NewDelhi.
2. MCKuchhal and VivekKuchhal, *BusinessLegislationforManagement*, VikasPubishingHouse.
3. S.N.MaheshwariandS.KMaheshwari, *CompanyLaw*, HimalayaPublishingHouse.
4. AshokK, Bagrial, “*CompanyLaw*”, VikasPublications.
5. S.M.Shah, “*CompanyLaw:Lectures*”, N.M.TripathiPublishers, Bombay.
6. AvtarSingh, “*IntroductiontoCompanyLaw*”, EasternBookCompany.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2024-25
Course Title: Banking Theory and Practice
Course Code: FCOL-3093

Course Outcomes:

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

CO1: have detailed knowledge of Commercial Banks and their importance to Indian economy.

CO2: understand different types of negotiable instruments

CO3: have in-depth knowledge of BASEL norms and regulatory framework

CO4: gain awareness of various banking innovations after nationalization.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2024-25
Course Title: Banking Theory and Practice
Course Code: FCOL-3093

Time: 3 Hours
L-T-P
4-0-0

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. Students 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 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*', MacMillan 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. Neela mCGulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*', Mc Millan Education.
6. Jyotsna Bhatia and Nishwan Sethi, '*Elements of Banking and Insurance*', PHI

Note: Latest edition of the books may be used.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2024-25
Course Title: Business Communication
Course Code: FCOL-3094

Course Outcomes:

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

CO1: understand the concept, process of business communication and corporate communication and barriers and overcoming the barrier of communication.

CO2: enhance their skills in business writings and communication.

CO3: develop the non-verbal skills, skills of negotiation.

CO4: develop the presentation skills and business etiquettes.

**Master of Commerce Under Five Year Integrated Programme (FYIP) Credit
Based Continuous Evaluation Grading System (CBCEGS) Semester-III**

Session: 2024-25

Course Title: Business Communication

Course Code: FCOL-3094

Time: 3 Hours

L-T-P

4-0-0

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. Students 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 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, and communication structure in an organization, Informal communication.

UNIT-II

Written Business Communication: Importance of Skills in Written Communication, Clarity in Writing, and 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, and 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. PD 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 Court and L. Bovee, "Excellence in Business Communication", Pearson Education.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2024-25
Course Title: Business Ethics and Corporate Social Responsibility
Course Code: FCOL-3095

Course Outcomes:

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

CO1: understand the concept of business ethics and emerging issues of business ethics.

CO2: identify and resolve the ethical dilemmas that occur in workplace.

CO3: understand the concept of corporate social responsibility.

CO4: demonstrate an ability to write and debate about the aspects of corporate governance in a manner that is analytical, logical and critical

Master of Commerce Under Five Year Integrated Programme (FYIP)
Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2024-25
Course Title: Business Ethics and Corporate Social Responsibility
Course Code: FCOL-3095

Time: 3 Hours
L-T-P
4-0-0

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. Students 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 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 Organization, 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

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2024-25

Course Title: Corporate Accounting

Course Code: FCOM-3096

Course Outcomes:

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

CO1: prepare accounts relating to share capital, forfeiture and its redemption

CO2: learn about accounting treatment of issue and redemption of debentures. They will acquire conceptual knowledge of SEBI guidelines for underwriting and learn to prepare final accounts of companies.

CO3: understand meaning and accounting treatment of amalgamation and liquidation.

CO4: get in-depth knowledge about financial statements to be prepared by banking companies and insurance companies in India

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2024-25
Course Title: Corporate Accounting
Course Code: FCOM-3096

Time: 3 Hours

Max.Marks:100

L-T-P

Theory: 50

3-0-2

Practical: 30

CA: 20

InstructionsforthePaperSetter:

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 syllabusrespectively. Students are required to attempt five questions, selecting at leastone question from each section. The fifth question may be attempted from anysection.Eachquestionwillcarry10 marks.

Note: The Students are allowed to use [Non–Scientific] calculator.

UNIT-I

Share Capital- Issue and Forfeiture: Application of shares, Allotment of shares, Oversubscription 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 analyze 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 PvtLtd., New Delhi.
3. Jain S. PandNarang K.L., “Advanced Accountancy Corporate Accounting”, 2014, Kalyani Publishers, 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,

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Cost Accounting

Course Code: FCOL-4091

Course Outcomes:

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

CO1: Describe how cost accounting issued for decision making and performance evaluation, basic concepts of cost, Prepare cost sheet.

CO2: Demonstrate how material, labour and overhead costs are determined.

CO3: Prepare a budget and use budgetary control and other costing methods unit costing, job, batch, process costing.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision-making tool, use other techniques like standard costing and marginal costing for performance evaluation and cost control.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Cost Accounting

Course Code: FCOL-4091

Time: 3 Hours

L-T-P

4-0-0

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. Students are required to attempt five questions, selecting atleast one question 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 g 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 McGrawHillJawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGrawHill 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.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Fundamentals of Investment Management

Course Code: FCOL-4092

Course Outcomes:

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

CO1: Understand investment decision process and how to deal with Indian security market.

CO2: Understand the concepts of bonds and different types of risk.

CO3: know about the various approaches of equity analysis.

CO4: know about the concept of financial derivatives.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Fundamentals of Investment Management
Course Code: FCOL-4092

Time: 3 Hours

Max. Marks: 100

L-T-P

Theory: 80

4-0-0

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. Students 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 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 participants and trading of securities, security market indices, sources of financial information.

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

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. McGrawHill Education
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill Higher Education.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Insurance and Risk Management

Course Code: FCOL-4093

Course Outcomes:

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

CO1: know about the concept of risk management with the help of insurance.

CO2: acquire knowledge about reinsurance and various distributions channels of insurance.

CO3: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies

CO4: understand the regulatory framework of Insurance in India.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25
Course Title: Insurance and Risk Management
Course Code: FCOL-4093

Time: 3 Hours
L-T-P
4-0-0

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. Students 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 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.andT.Vaughan,*Fundamentals of Risk and Insurance*,Wiley&Sons
10. Hansell, D.S. *Elements of Insurance*, Macdonald & Evans Ltd.

Note: Latest edition of textbook may be used.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV
Session: 2024-25

Course Title: Marketing Management

Course Code: FCOL-4094

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: have conceptual understanding of the product life cycle and steps in new product development (NPD) process

CO3: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO4: understand the concept of Green marketing, Sustainable marketing, Social marketing and Relationship marketing.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV
Session: 2024-25

Course Title: Marketing Management

Course Code: FCOL-4094

Time: 3 Hours

L-T-P

4-0-0

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. Students 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 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 MithileshwarJha, 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.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Goods and Services Tax (GST)

Course Code: FCOL-4095

Course Outcomes:

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

CO1: know about the various concepts of Goods and Services Tax.

CO2: understand the concepts of supply and ITC under GST law

CO3: prepare and file GST return.

CO4: learn about the facilities available at GST portal and role of GST Suvidha Providers

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Goods and Services Tax (GST)

Course Code: FCOL-4095

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 80

CA: 20

Instruction 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. Students are required to attempt five questions, selecting atleast one question from each section. The fifth question maybe 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-Tran1, 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

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Seminar

Course Code: FCOS-4096

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.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2024-25

Course Title: Seminar

Course Code: FCOS-4096

L-T-P

Max. Marks: 50

0-0-4

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

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester:V-VI)

(Under Continuous Evaluation System)

Session:2024-25



TheHeritageInstitution

**KANYA MAHA
VIDYALAYAJALANDHAR
(Autonomous)**

B. Com Hons.**Bachelor of Hons. in Commerce****Duration: 3Years****Level: Graduation****Type: Degree****Programme Specific Outcomes**

B.Com Hons- Three year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

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. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

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

PSO1: Develop an ability to effectively communicate both orally and verbally

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: Process information by effective use of IT tools

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

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

PSO9: Develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: Do research on any of the managerial issues related to the different disciplines of commerce.

KanyaMahaVidyalaya,Jalandhar(Autonomous)

SCHEMEANDCURRICULLUM OFEXAMINATIONOFTHREEYEARDEGREEPROGRAMMEBACHELOROFCOMMERCE(HONO URS) SESSION:2024-25

SemesterV							
CourseCode	CourseName	Course Type	Marks				Examination time (inHours)
			Total	Ext.		CA	
				L	P		
BCOL-5091	ManagementAccounting	C	100	80	-	20	3
BCOL-5092	IncomeTax	C	100	80	-	20	3
BCOL-5093	OperationsResearch	C	100	80	-	20	3
BCOL-5094	FinancialManagement	C	100	80	-	20	3
BCOL-5095	Human ResourceManagement	C	100	80	-	20	3
BCOL-5096	ProductionandOperations Management	C	100	80	-	20	3
BCOP-5097	WorkshoponStockMarket	C	50	-	40	10	3
SECJ-5551	*Job ReadinessCourse	AC	25	20	-	5	
Total			650				

AC-AuditCourse, C-Compulsory

***Marksofthesepaperswillnotbe addedintotalmarksandonlygradeswillbeprovided.**

KanyaMahaVidyalaya, Jalandhar
(Autonomous)SESSION:2024-25

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE(HONOURS)-SEMESTERVI

CourseCode	CourseName	CourseType	Marks
BCOI-6091	Internship and Report Writing	C	500

TotalMarks:3400

Bachelor of Commerce (Honours) Semester – V

Session: 2024-

25 Management Accounting

Course Code: BCOL-5091

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 and reporting.

CO2: demonstrate mastery of cash flow, fund flow and application of ratio analysis.

CO3: understand the elements of managerial decision making, including planning, directing and controlling of activities in the business environment.

CO4: understand the concept of Activity based costing, responsibility costing and transfer pricing.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Management Accounting
Course Code: BCOL-5091**

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. 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 will carry 16 marks.

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 market, 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', Sahitya Bhavan 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.

Bachelor of Commerce (Honours) Semester -V

Session: 2024-25

Income Tax

Course Code: BCOL-5092

Course Outcomes:

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

CO1: Understand the concept of Income Tax Law and the different terms used.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income- Salaries and Business or Profession

CO3: Understand the computation of income under House Property, Capital Gains and Other Sources for Assessment of Income.

CO4: Compute tax liability of assessee

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

Income

**Tax Course Code: BCOL-
5092**

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. 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 will carry 16 marks.

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 Assessee.

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, Pragati Prakashan, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Operations Research Cou
rse Code: BCOL-5093**

Course Outcomes:

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

CO1: Have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: Understand various quantitative techniques like Sequencing Models, Game Theory and their usage in various competitive situations.

CO4: Understand the usage of PERT, CPM and Queue Models in solving the complex problems which are beyond the control of Management

Bachelor of Commerce (Honours) Semester-V

**Session: 2024-
25 Operations Research Course
Code: BCOL-5093**

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. 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 will carry 16 marks.

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 Entry 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 games: Saddle point, Dominance method, Mixed Strategies (2x2 Games, graphic method, 2xn Games or mx2 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.

NetWorkAnalysisinProjectPlanning-Projectplanningscheduling,CPM,PERT,CostAnalysisand
CrashingtheNetworkExercises.

SuggestedReadings:

1. Natarajan,A.M.andBalasubramanie,P.,‘*OperationsResearch*’,2ndEdition,2014,PearsonEducationNewDelhi.
2. Sharma, J.K., ‘*Quantitative Techniques for Managerial Decisions*’, 2007,MacmillanPublishersIndia,NewDelhi.
3. Vohra,N.D.,‘*QuantitativeTechniquesinManagement*’,2007,TataMcGrawHill,NewDelhi.
4. Kapoor, V.K., ‘*OperationsResearchTechniquesforManagement*’, 9thEdition, 2014SultanChand&Sons,NewDelhi.
5. Swaroop,K.,Gupta,P.K.andManmohan,‘*OperationsResearch*’,18thEdition,2013,SultanChand&Sons,NewDelhi.
6. Gupta,P.K.andHira,D.S.,‘*OperationsResearch*’,2009,Sultan.Chand&Co.,NewDelhi.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Financial Management C
Course Code: BCOL-5094**

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 and learn how to value securities.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO3: analyse the financial requirements of a business and decide its capital structure and understand the concept of dividend.

CO4: manage cash and working capital requirements of the business organisation effectively.

Bachelor of Commerce (Honours) Semester –
V Session: 2024-25
Financial
Management Course Code:
BCOL-5094

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. 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 will carry 16 marks.

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.

UNIT-IV

Working Capital Decisions: Concepts of working capital, the risk-return tradeoff, 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 edition to be followed.

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

Human Resource Management C

Course Code: BCOL-5095

Course Outcomes:

After passing this course the student will be able to:

CO1: Understand the basic concepts of Human Resource Management.

CO2: Become aware of the practices and techniques for evaluating performance, structuring teams and understand the functions and processes of Human Resource Management.

CO3: Become aware of role and functioning of Human Resource Department of the organisation.

CO4: Evaluate the developing role of human resource management and develop the required skills for their absorption in various organisations.

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

**Human Resource Management Course
Course Code: BCOL-5095**

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. 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 will carry 16 marks.

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 Level 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.

Bachelor of Commerce (Honours) Semester-V
Session: 2024-25
Production and Operations Management Course
Course Code: BCOL-5096

Course Outcomes:

After passing this course, students will be able to:

CO1: understand the concept of production and operations management, product design and development, sequencing.

CO2: understand the concept of productivity and work study.

CO3: become aware of quality concept and inventory management.

CO4: understand the inventory control models and supply chain management

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

Production and Operations Management Course

Course Code: BCOL-5096

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. 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 will carry 16 marks.

UNIT I

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

Suggested Readings:

1. B.Mahadevan, 'Operations Management Theory & Importance, 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.

Bachelor of Commerce (Honours) Semester – V
Session 2024-
25 Workshop on Stock Market
Course Code: BCOP-5097

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.

Bachelor of Commerce (Honours) Semester – V
Session 2024-25
Course Title: Workshop on Stock Market
Course Code: BCOP-5097

Time: 3 Hours Max. Marks: 50

Theory: 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 savings 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, and Contract Note & Trading costs.

Bachelor of Commerce (Honours) Semester – V
Session 2024-25
Course Title: Job Readiness Course
Course Code: SECJ-5551

Nature of Course: Audit Course (Value -added) Objectives of the Course:

It is a specialised programme structured to prepare the students ready and adaptable for their professional career. The students will be able to set goals for themselves with the exposure provided to them during the course. The main purpose of the course is to enhance their life skills, increase their capacities for adapting to professional environment and teaming up. They will learn the importance and art of synergising with others and working in teams. It will help them to realize their potential and set high but realistic goals.

Learning Outcomes:

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

- Build confidence and have positive attitude
- Have an overview and exposure of job market to realize their potential
- Get input on critical thinking and leadership qualities
- Comprehend how speaking skills can help them excel in job interviews
- Acquire knowledge of teamwork
- Share their ideas in the group and improve their listening skills
- Learn skills of self-introduction to represent themselves and to write a well-drafted resume

CURRICULUM

CourseCode: SECJ-5551

CourseCredits:02

ContactHours:30

MODULE	TITLE	HOURS
I	GoalSettingandAmbition	2Hours
II	PositiveAttitudeandSelf Confidence	2Hours
III	CareerOptionsandJobMarkets	2Hours
IV	ResumeBuilding	4Hours
V	PresentationSkills	4Hours
VI	PublicSpeaking	4Hours
VII	E-MailEtiquetteandTelephonicConversation	2Hours
VIII	OrganizationalStructureandCorporateJargons	2Hours
IX	PersonalInterviews	4Hours
X	FinalAssessment, FeedbackandClosure	4Hours

EXAMINATION

- **Total Marks:25**(Exam:20andInternalAssessment:5)
- **Final Exam:** Multiple Choice Quiz and/or practice/mock tests - Marks – 20; Time: 1to2hoursdependinguponthebatchsizeof10-20participants
- **InternalAssessment:5**(Assessment:3;Attendance:2)
 - oComparativeassessmentquestions(mediumlength) inthebeginningand at closure of the programme. Marks: 3; Time: 0.5 hour each at thebeginningandend.
- **Totalmarks:25**convertedtogradeforfinalresult

➤ **Grading system:**

90.1%-100%marks:Ograde

80.1%-90%marks:A+grade

70.1%-80%marks:Agrade

60.1%-70%marks:B+grade

50.1%-60%marks:Bgrade

45%- 50 % marks: C

grade35%-44.9% marks: P

gradeBelow 35% marks: F

gradeAbsent:Ab

Bachelor of Commerce (Honours) Semester-VI

Session: 2024-25

Internship and Report Writing

Course Code: BCOI-6091

EVALUATION CRITERIA

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

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Certificate Course in Digital Banking

Session 2024-25

Course Code	Course Name	Course Type	Marks				Examination time (in hours)
			Total	Ext.			
				L	P	CA	
CDBM-1091	Digital Banking	C	50	35	15	-	3+1
Total			50				

Duration: 60 Contact Hours

Credits: 2

Marks: 50(Theory: 35 and Practical: 15)

Eligibility: Candidate must have passed 10+2 or equivalent examination.

Method of Delivery: Class Room Teaching and Bank Visits

Examination Pattern: Theory Exam- 3 Hours; Practical- 1 Hour

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.

COURSE CONTENTS

Unit –I

Digital Banking:

Introduction to Banking, Introduction to Digital Banking, need and importance of Digital Banking, Channels of Digital Banking, Digital Banking Products: Introduction and need for Digital Banking Products

Mobile Banking:

Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services

Unit-II

Cards:

Overview of Cards and brief history of Cards, various types of Cards a bank provides to its customers

EMV Technology: New Technologies such as Tap and Go, NFC etc., Approval Processes for the issue of Cards, Benefits of Cards, Recovery & Follow-Ups for Cards.

ATMs:

Overview and brief history of Automated Teller Machines (ATM), Product features, Instant Money Transfer Systems, Proprietary, Brown Label, and White Label ATMs, various Value-Added Services (e.g., bill payments, donations, etc.), ATM Network Planning such as Onsite & Offsite, Security & Surveillance of ATM sites, Benefits of installing ATMs, Risk Management and Frauds related to ATMs^{2/4}

Unit-III

Internet Banking:

Overview and brief history of Internet Banking, its Products and their features, Corporate and Individual Internet Banking integration with e-Commerce Merchants, etc., Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking

Branchless Banking:

Objectives of running Branchless Banking, its Introduction, Financial Inclusion, Digital Banking products for Financial Inclusion etc.

Unit-IV

Cash Deposit Machines:

Overview and brief history of CDM, CDM Network Planning such as Onsite or Offsite, Benefits of CDMs, Risk Management and Fraud.

Payment Systems:

Overview of Global Payment Systems, Overview of Domestic Payment Systems, RuPay & RuPay Secure, Immediate Payment Service – IMPS, National Unified USSD Platform i.e NUUP, RTGS, NEFT, National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque Truncation System or CTS, National Financial Switch (NFS).

Practical: Students are required to prepare project files on the basis of what they learn during bank visits (operations of Debit/ Credit Cards, ATM and Net Banking). Viva Voce on the basis of project file will also be conducted by examiner.

Division of marks:

Project File	05 marks (On the basis of what they learn during bank visits)
Viva Voce	10 marks (Based on Project Files)

Suggested Readings:

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann
2. Wewege Luigi., The Digital Banking Revolution: How financial technology companies are rapidly transforming the traditional retail banking industry through disruptive innovation,
3. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications
4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications
5. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press

