

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester: III-VI)

(Under Continuous Evaluation System)

Session: 2023-24



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2023-24

Semester III							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-3331	Analytical Skills	C	100	80	-	20	3
BCOL-3092	Company Law	C	100	80	-	20	3
BCOL-3093	Banking Theory & Practice	C	100	80	-	20	3
BCOL-3094	Business Communication	C	100	80	-	20	3
BCOL-3095	Business Ethics and Corporate Social Responsibility	C	100	80	-	20	3
BCOM-3096	Corporate Accounting	C	100	50	30	20	3
AECE-3221	* Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECG-3532	* Gender Sensitization Programme	AC	25	10	10	5	-
Total			600				

C-Compulsory

AC-Audit Course

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

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2023-24

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

C- Compulsory

AC-Audit

Course

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

Kanya Maha Vidyalaya, Jalandhar(Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME BACHELOR OF COMMERCE (HONOURS) SESSION: 2023-24

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

AC- Audit Course

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

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SESSION: 2023-24

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS)-SEMESTER VI

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

Total Marks: 3400

Bachelor of Commerce Honours Semester -III
Session: 2023-24
Course Title: Analytical Skills
Course Code: BCOL-3331

Course Outcomes

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

CO 1: Understand the concept of sequence and series, Clock problems, Blood Relationship.

CO 2: Demonstrate procedural fluency with real number arithmetic operations and use these operations to represent real world scenarios and to solve stated problems and Demonstrate number sense and conversion between fractions, decimals and percentages.

CO 3: Use simple and compound interest to do business calculations such as value of money, maturity value, present value, future value and able to differentiate which math method should be used for different problems.

CO 4: Analyse data being presented in the form of tables, Venn diagrams, pie charts.

Bachelor of Commerce (Honours) Semester -III
Session: 2023-24
Course Title: Analytical Skills
Course Code: BCOL-3331

Examination Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

Suggested Readings:

1. Quantitative Aptitude for Competitive Examination by R S Agrawal, S.Chandpublications.
2. Quantitative Aptitude and Reasoning by R V Praveen, PHI publishers.
3. Quantitative Aptitude for Competitive Examination by Abhijit Guha, Tata Mc Graw hill publications.

Bachelor of Commerce (Honours) Semester -III

Session: 2023-24

Company Law

Course Code: BCOL-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.

Bachelor of Commerce (Honours) Semester -III

Session: 2023-24

Company Law

Course Code: BCOL-3092

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: 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 their consequences.

Shares: Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

UNIT-III

Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy– Back of Shares.

Membership in a Company: Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member?, Termination of Membership; Rights of Members.

Company Management: Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder's Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number(DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

UNIT-IV

Company Meetings: Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.

Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up. Administration of Companies Act–National Company Law Tribunal(NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

Suggested Readings:

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

Bachelor of Commerce (Honours) Semester-III

Session: 2023-24

Banking Theory and Practice

Course Code: BCOL-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.

Bachelor of Commerce (Honours) Semester-III

Session: 2023-24

Banking Theory and Practice

Course Code: BCOL-3093

Time:3Hours

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

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

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

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

UNIT-II

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

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

UNIT-III

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

Introduction to Basel Norms: Significance, Implementation and Difficulties

Financial Inclusion- Concept, Importance and present status.

UNIT-IV

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

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

Demonetization- Concept and impact on Indian banking sector.

Suggested Readings:

1. Khubchandani,BS, '*Practice and Law of Banking*', Mac Millan India Ltd2000.
2. Nanda, KC, '*Credit and Banking*',*Response Book*, Sage Publications,1999.
3. Sundram&Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
4. NeelamCGulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*', Mcmillan Education.
6. Jyotsna Bhatia and Nishwan Sethi, '*Elements of Banking and Insurance*', PHI

Note: Latest edition of the books may be used.

Bachelor of Commerce (Honours) Semester –III
Session: 2023-24
Business Communication
Course Code:BCOL-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.

Bachelor of Commerce (Honours) Semester –III

Session: 2023-24

Business Communication

Course Code: BCOL-3094

Time:3Hours

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

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

Bachelor of Commerce (Honours) Semester –III
Session: 2023-24
Business Ethics and Corporate Social Responsibility
Course Code: BCOL-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

Bachelor of Commerce (Honours) Semester –III
Session: 2023-24
Business Ethics and Corporate Social Responsibility
Course Code: BCOL-3095

Time:3Hours

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

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

Bachelor of Commerce (Honours) Semester-III

Session: 2023-24

Corporate Accounting

Course Code: BCOM-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

Bachelor of Commerce (Honours) Semester-III

Session: 2023-24

Corporate Accounting

Course Code: BCOM-3096

Time:3Hours

Max. Marks:100

Theory:50

Practical:30

CA:20

Instructions for the Paper Setter:

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

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

Accounts of Banking Companies, Accounts of Insurance Companies

Practical

The students are required to prepare a project file where they will 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., NewDelhi.
2. SehgalA.andSehgalD., “AdvancedAccounting”, VolumeII, 2008, TaxmannPublications Pvt Ltd., NewDelhi.
3. Jain S.P and Narang K.L., “Advanced Accountancy Corporate Accounting”, 2014, Kalyani Publilshers, NewDelhi.
4. MaheshwariS.N., andMaheshwariS.K., “CorporateAccounting”, 2009, VikasPublication, NewDelhi.
5. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, NewDelhi.
6. Gupta N.and Sharma C., “Corporate Accounting”, 2nd Edition, 2009, Ane Books PvtLtd,

Bachelor of Commerce (Honours) Semester-III

Session: 2023-24

Course Code- AECE-3221

Course Title- Environmental Studies

COURSE OUTCOMES:

- CO1. Reflect upon the concept and need of environmental education.
- CO2. Define major eco-systems and their conservation.
- CO3. Understand the role of different agencies in the protection of environment.
- CO4. Develop desirable attitude, values and respect for protection of environment.

Bachelor of Commerce (Honours) Semester-III
(Session 2023-24)
Environmental studies (COMPULSORY PAPER)
Course Code: AECE-3221

Time: 3Hrs.

Max. Marks: 100
Theory: 60
Project Report: 20
CA: 20

Instructions for the Paper Setter:

The question paper should carry 60 marks.

The structure of the question paper being:

Part-A, Short answer pattern – 20 marks

Attempt any five questions out of seven. Each question carries 4 marks. Answer to each question should not exceed 2 pages

Part-B, Essay type with inbuilt choice – 40 marks

Attempt any five questions out of eight. Each question carries 8 marks. Answer to each question should not exceed 5 pages.

Unit 1

The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

Unit 2

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

- (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
 - Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

Unit 3

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession

- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit 4

Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

Unit 5

Environmental Pollution

Definition

- Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

Unit 6

Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Waste and reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974

- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

Unit 7

Human Population and the Environment

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

Unit 8

Field Work

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-pond, river, hill slopes, etc

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi

Bachelor of Commerce (Honours) Semester-III
(Session 2023-24)
Course Title: Gender Sensitization Programme
Course Code: SECG-3532

Nature of Course: Audit Course (Value Added)

The program has been designed to inculcate value of gender equality among students so that they can identify the areas of gender discrimination and raise their voice against gender discrimination and work towards making the society gender neutral.

Objectives of the Course:

1. To sensitize students about gender rights, gender roles and relations.
2. To make students aware and capable of realizing their true potential.
3. To ensure equal participation of men and women in all economic, social and political processes.
4. To develop gender prospective to transform the mind set of society.

Learning Outcomes:

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

- develop ways to address gender inequalities and promote gender justice
- understand the difference between sex and gender and cultural norms ascribed to boys/men and girls/women.
- evaluate the impact of socially defined gender roles on economic and political participation.
- analyze social problems using a gender lens.
- learn the constitution provisions and laws relating to gender rights.
- understand the importance of comprehensive access to healthcare for all women
- defend themselves against potential attacks and adversities using self defense techniques.
- engage themselves in critical self-reflection and work for social transformation.

CURRICULUM

Course Code: SECG3531

Total contact hours: 30

MODULE	TITLE	HOURS
1	Introduction to Gender Sensitization	4 Hrs.
2	Workshop in Self Defense Techniques	12 Hrs.
3 I	Cultural Roles and Gender Sensitivity	2 Hrs.
3 II	Gender Dimensions in Economic Participation and wage Gap	2 Hrs.
3 III	Gender Rights: Constitutional Rights & Legal Rights	2 Hrs.
3 IV	Social problems and Issues: Gender Prospective with focus on Indian Society	2 Hrs.
3 V	Gender Issues and Health care system	2 Hrs.
3 VI	Gender and political Participation	2 Hrs.
4	Final Assessment Feedback and Closure	2 Hrs.

EXAMINATION

- **Total Marks: 25 (Internal Assessment-5; Practical (Workshop in Self Defense Techniques)- 10 marks ; Final Exam (Multiple Choice Quiz) – 10 marks)**
- **Total marks: 25 converted to grade for final result**

Bachelor of Commerce (Honours) Semester-IV

Session: 2023-24

Cost Accounting

Course Code: BCOL-4091

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, 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.

Bachelor of Commerce (Honours) Semester-IV

Session: 2023-24

Cost Accounting

Course Code: BCOL-4091

Time:3Hours

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

UNIT-II

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

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

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

UNIT-III

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

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

UNIT-IV

Introduction to-Activity Based Costing, Target Costing. **Marginal Costing:** Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing..

Standard costing: Standard costing as a control technique. Variance analysis-meaning and importance.

Calculation of material and labour variances.

Suggested readings:

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

Latest Editions of the books must be referred to.

Bachelor of Commerce (Honours) Semester -IV
Session: 2023-24
Fundamentals of Investment Management
Course Code: BCOL-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.

Bachelor of Commerce (Honours) Semester -IV

Session: 2023-24

Fundamentals of Investment Management

Course Code: BCOL-4092

Time:3Hours

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

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. Coauthor Block. Fundamentals of investmentmanagement.
2. Reilly & Brown. Investment Analysis &Portfolio Management.Cengage.
3. Chandra, Prasanna. Investment Analysis &Portfolio Management. McGraw HillEducation
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill HigherEducation.

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Insurance & Risk Management

Course Code: BCOL-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.

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Insurance & Risk Management

Course Code: BCOL-4093

Time:3Hours

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

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

Suggested Readings:

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

Note: Latest edition of text book may be used.

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Marketing Management

Course Code: BCOL-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.

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Marketing Management

Course Code: BCOL-4094

Time:3Hours

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 Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

Marketing Environment: Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.

Consumer Buying Behavior: Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.

Market Segmentation: Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets

UNIT-II

Differentiation & Positioning: Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning

Product Decisions: Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.

Product Development and Product Life Cycle: New Product Development Process; Product life cycle – concept and strategic implications.

UNIT-III

Pricing Decisions: Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.

Place Decision: Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.

Promotion Decisions: Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push.

UNIT-IV

New Developments in Marketing: Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; Green Marketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing – Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing – Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues in Marketing.

Services Marketing: Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.

Retail Marketing: Importance of Retail; Types of Retail; Retail Product; Features of Retailing

Suggested Readings:

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

Bachelor of Commerce (Honours) Semester -IV

Session: 2023-24

Goods and Services Tax (GST)

Course Code: BCOL-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

Bachelor of Commerce (Honours) Semester -IV

Session: 2023-24

Goods and Services Tax (GST)

Course Code: BCOL-4095

Time:3Hours

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

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

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

UNIT-II

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

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

UNIT-III

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

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

UNIT-IV

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

Suggested Readings:

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

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Seminar

Course Code: BCOS-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.

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

Seminar

Course Code: BCOS-4096

Max. Marks: 50

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

Bachelor of Commerce (Honours) Semester –IV

Session: 2023-24

SOCIAL OUTREACH PROGRAMME

AUDIT COURSE (Value Added)

Course Code: SECS- 4522

Course Objectives:

- The Social outreach program proposes to equip the students for community upliftment work.
- It will strive to prepare citizens who will make a marked difference in society.
- The students will be provided with numerous opportunities to build their knowledge and skills on the fundamental values of social fairness and compassion.
- The program will focus on integrating academic work with community services

Learning Outcomes:

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

- connect the knowledge gained in the classroom with real-life situations by getting hands-on experience through community services.
- get an opportunity to engage in social service. It will also foster the development of civic responsibility.
- reflect upon larger issues that affect communities through readings and discussions.
- integrate academic learning and community engagement through practical fieldwork.
- develop awareness, knowledge, and skills for working with diverse groups in society.

Curriculum

The curriculum involves two aspects:

- A. Students will be introduced to various broad areas in which they can take up projects
- B. The students are expected to be actively engaged in working on any of the project areas listed below as volunteers. Evaluation will be based on consistency, commitment, and results achieved in the areas taken up.

MODULE	TOPIC	HOURS
1.	Sensitizing the students towards Social Issues	3
2.	Collaborating with NGOs	1

3.	Social Extension in villages & literacydrive	1
4.	NSS, Swatch Bharat, Unnat Bharat	1
5.	Projects related to Environmental issues/NCC	1
6.	Setting up Empathy Corners	1
7.	Food Adulteration and Medical Camps	1
8.	Medical Camp/ Adulteration Camp / Science Awareness Camp in Villages	1
Total Hours of interactive Sessions		10
Hours for Project Work:		20

List of Projects Areas under Social Outreach Program:

- Working as Motivators under the Swatch Bharat Campaign of the Government,
- Literacy drive: (I). Teaching in the Charitable School Adopted by the College (ii). Work on projects undertaken by the Rotary Club of Jalandhar for inducting students into child labor Schools.
- Enroll as NSS Volunteers for various projects (Cleanliness, Women's health awareness)
- Counseling camps in villages
- Tree plantation (i) Maintaining the trees in the park adopted by the college in Vikas Puri, Jalandhar
(ii) Enroll in projects undertaken by JCI Jalandhar City
- Enroll in the Gandhian Studies Centre as a Student Volunteer for surveys in villages.
- Women Empowerment Programmes in collaboration with JCI Jalandhar Grace
- Generating awareness on voting among the youth.
- Drug Abuse (Generate awareness among the school children)
- Environment Awareness (Reduce Pollution, Plant trees, and work as water warriors)
- Visit Old Age Homes/Orphanages
- Operating the Empathy Corner outside the college gate and setting up empathy corners in Villages.
- Help in Disaster Management/Relief Work
- Organize Food Adulteration and Medical Camps in Villages
- Organize Science Awareness Camps in Villages

Evaluation /Assessment:

At the beginning of the semester, the students after enrolling for one of the Projects offered will be given deadlines for the project.

- Students will be responsible for recording their hours of service with the faculty and also map the progress of their subjects (children, old people, saplings, etc.).
- The respective departments will monitor the involvement of their students.
- The students will submit a report of the project taken up by them.
- There will be no written examination, The students will be given a grade based on the evaluation of the projects by an evaluation committee, comprising of the Dean of the respective streams, the Head, and two teachers of the concerned department.

Total Marks: 25 (Internal Assessment: 5 and Project Report: 20) Internal

Assessment based on the attendance during the Lectures Project Report based on the work done by the student.

Total marks: 25 converted to grade for final result Grading system:

90% marks & above: A grade 80% -

89% marks : B grade 70% - 79%

marks : C grade 60% - 69% marks :

D grade 50% - 59% marks : E grade

Below 50% marks : F grade (Fail – To repeat Project)

Bachelor of Commerce (Honours) Semester –V

Session: 2023-24

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: 2023-24

Management Accounting

Course Code: BCOL-5091

Time:3Hours

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.andSexana,V.K., 'AdvancedManagementAccounting',SultanChand&Sons,NewDelhi, 2014.
3. Gowda, J.M., 'Management Accounting', Himalaya Publishing House, New Delhi.2017.
4. ManmohanandGoyal,S.N., 'PrinciplesofManagement Accounting',Sahityabhavan Publication,Agra,2018.
5. Pillai, R.S.N. and Bagavathi, V., 'Management Accounting', S. Chand & Co. Pvt. Ltd.,New Delhi,2015.
6. Sharma,R.K.andGupta,S.K., 'ManagementAccounting:PrinciplesandPractices',Kalyani Publishers Ltd., New Delhi, 10th Edition,2014.

Note: Latest editions to be followed.

Bachelor of Commerce (Honours) Semester -V

Session: 2023-24

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 term 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: 2023-24

Income Tax

Course Code: BCOL-5092

Time:3Hours

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

Note: Latest edition of text books may be used.

Bachelor of Commerce (Honours) Semester –V

Session: 2023-24

Operations Research

Course 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: 2023-24
Operations Research
Course Code: BCOL-5093

Time:3Hours

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 (2 x 2 Games, graphic method, 2 x n Games or m x 2 Games).

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

UNIT-IV

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

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

Suggested Readings:

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

Bachelor of Commerce (Honours) Semester –V

Session: 2023-24
Financial Management
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 organisations effectively.

Bachelor of Commerce (Honours) Semester –V
Session: 2023-24
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 trade off, sources of short-term finance, working capital estimation,

Cash Management: Meaning and its Models.

Inventory Management.

Suggested Readings:

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

Note: Latest editions to be followed.

Bachelor of Commerce (Honours) Semester –V

Session: 2023-24

Human Resource Management

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: 2023-24

Human Resource Management

Course Code: BCOL-5095

Time:3Hours

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 Levels of Training Evaluation.

UNIT-IV

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

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

Suggested Readings:

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

Note: Latest editions to be followed.

Bachelor of Commerce (Honours) Semester –V

Session: 2023-24

Production and Operations Management

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: 2023-24

Production and Operations Management

Course Code: BCOL-5096

Time:3Hours

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 Productions and Operations Management, Market Analysis, Competitive Priorities and Capabilities, New Product Design and Development, Plant location and Plant layout, Scheduling for Manufacturing Systems.

Production Scheduling Techniques, Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

UNIT II

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

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

UNIT III

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

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

UNIT IV

Inventory Decisions: Inventory Control Models, Reorder level, Lead Time and Safety Stock. **Supply Chain**

Management: Concept & 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 & Imp; Operations Management’, Oxford Higher Education.
3. L.J.Krajewski&Imp;L.P.Ritzman‘OperationsManagementProcesses&Imp;Value Chains’,Pearson Education.
4. B.S. Goel ‘Production OperationManagement’.
5. RichardBChase, FRobertJacobs, NicholasJAquilanoandNitinKAgarwal,‘Operations Management – For Competitive Advantage’, The McGraw HillCompanies.

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

Bachelor of Commerce (Honours) Semester –V
Session 2023-24
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 2023-24
Course Title: Workshop on Stock Market
Course Code: BCOP-5097

Time:3Hours

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 2023-24
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 markets to realize their potential
- Get inputs on critical thinking and leadership qualities
- Comprehend how speaking skills can help them excelling in job interviews
- Acquire knowledge of team work
- 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

Course Code: SECJ-5551

Course Credits: 02

Contact Hours: 30

MODUL E	TITLE	HOURS
I	Goal Setting and Ambition	2 Hours
II	Positive Attitude and Self Confidence	2 Hours
III	Career Options and Job Markets	2 Hours
IV	Resume Building	4 Hours
V	Presentation Skills	4 Hours
VI	Public Speaking	4 Hours
VII	E-Mail Etiquette and Telephonic Conversation	2 Hours
VIII	Organizational Structure and Corporate Jargons	2 Hours
IX	Personal Interviews	4 Hours
X	Final Assessment, Feedback and Closure	4 Hours

EXAMINATION

- **Total Marks:** 25 (Exam: 20 and Internal Assessment: 5)
- **Final Exam:** Multiple Choice Quiz and/or practice/mock tests - Marks – 20; Time: 1 to 2 hours depending upon the batch size of 10-20 participants
- **Internal Assessment:** 5 (Assessment: 3; Attendance:2)
 - o Comparative assessment questions (medium length) in the beginning and at closure of the programme. Marks: 3; Time: 0.5 hour each at the beginning and end.
- **Total marks:** 25 converted to grade for final result

➤ **Grading system:**

90.1% -100% marks: O grade

80.1% - 90% marks: A+ grade

70.1% - 80% marks: A grade

60.1% - 70% marks: B+ grade

50.1% -60% marks: B grade

45%- 50 % marks: C

grade 35%-44.9% marks:

P gradeBelow 35% marks:

F gradeAbsent: Ab

Bachelor of Commerce (Honours) Semester- VI
Session: 2023-24
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:	100Marks	20	80
Total	500Marks	100	400

