

**FACULTY OF COMMERCE
&
BUSINESS STUDIES**



SYLLABUS

Academic Session: 2025-26 Onwards

**Bachelor of Commerce (B.COM)
/ B.COM (Honours)
/ B.COM (Honours with Research)
Program**

**Memorandum, Course Structure and Syllabus
(OBE on Choice Based Credit System)
(As per NEP 2020)**

Motherhood University

**Roorkee-Dehradun Road, Vill. - Karoundi,
Roorkee-247661, Dist.-Haridwar (Uttarakhand) India.**

FACULTY OF COMMERCE & BUSINESS STUDIES

VISION:

To be dedicated to delivering excellence and value-driven education in commerce, shaping future leaders who embody integrity, competence, and innovation.

Mission:

Our mission is to deliver affordable, high-quality education in commerce, equipping students with essential knowledge and skills. We are committed to fostering ethical values, identifying and nurturing hidden talents, and providing opportunities for students to realize their full potential. Through this approach, we aim to shape future leaders, educators, entrepreneurs, and responsible citizens, who not only excel in their professions but also contribute positively to society as compassionate and ethical human beings.

B.COM / B.COM (Hons) / B.COM (Hons with Research) Program Overview:

The **B.COM / B.COM (Hons) / B.COM (Hons with Research)** is designed for students who have completed their 10+2, offering a structured pathway into the professional world of business and finance. This program equips students with critical skills and comprehensive knowledge to thrive in various roles such as investment managers, entrepreneurs, researchers and bankers. In addition to these career opportunities, the program also lays a strong foundation for advanced studies, including a Master of Commerce (M.Com), CA, CMA, CS allowing graduates to further specialize in their chosen fields. Furthermore, B.Com (Hons with Research), the focus on analytical and research skills allows students to contribute to academic or industry-oriented studies. With a blend of theoretical understanding and practical applications, this course ensures that students are prepared for the evolving challenges of the global commerce landscape.

THREE-YEAR B.COM AND FOUR-YEAR B.COM (Hons) & B.COM (Hons with Research) UNDER NEW EDUCATION POLICY:

Duration of the Program:

i) The duration of the UG program is 4 years or 8 semesters [B.COM (Hons) / B.COM (Hons with Research)]. Students who desire to undergo a 3-year UG Program (B.COM) will be allowed to exit after completion of the 3rd year. If a student wants to leave after the completion of the first or second year, the student will be given a UG Certificate in Commerce or UG Diploma in Commerce, respectively, provided they secure the prescribed

number of credits. Students who exit with a UG Certificate in Commerce or UG Diploma in Commerce are permitted to re-enter within three years and complete the degree program.

ii) Students may be permitted to take a break from the study during the period of study but **the total duration for completing the program shall not exceed 7 years.**

ENTRY AND EXIT CRITERIA UNDER MULTIPLE EXIT & ENTRY: Undergraduate (UG) / Three or Four years / 6 or 8 Semesters with multiple entry and exit. The following option will be made available to the students joining the B.COM / B.COM (Hons) / B.COM (Hons with Research) Program:

A. One year: Under Graduate Certificate in Commerce

B. Two years: Under Graduate Diploma in Commerce

C. Three years: Bachelor of Commerce (B.COM)

D. Four years: Bachelor of Commerce with Honours: B.COM (Honours) and Bachelor of Commerce Honours with Research: B.COM (Honours with Research).

Minimum eligibility criteria for opting the course in the fourth year will be as follows:

i. B.COM (Honours with Research): Minimum 75% marks or equivalent CGPA in B.COM Degree up to Sixth Semester.

ii. For B.COM (Honours): B.COM Degree

Note: The students who are eligible for B.COM (Honours with Research) shall have choice to pursue either B.COM (Honours) or B.COM (Honours with Research).

A. ONE YEAR: UNDERGRADUATE CERTIFICATE IN COMMERCE: - An UNDERGRADUATE CERTIFICATE IN COMMERCE will be awarded if a student wishes to exit at the end of the first year.

Exit Criteria after the First Year of the B.COM / B.COM (Hons) / B.COM (Hons with Research) Program: - The students shall have the option to exit after 1st year of the Bachelor of Commerce Program and will be awarded a UG Certificate in Commerce. Students on exit have to compulsorily complete an additional 04 Credits either in a Skill based subject or work-based Vocational Course (e.g. Certified Basic Tailoring Course, Certified Yoga Teacher Training, Certified Beautician Courses, Certified Cookery, Certified Animation, Certified Office Management, etc.) or an Internship / Apprenticeship/ Social Responsibility & Community Engagement encompassing community engagement with an NGO , during the summer vacation of the first year i.e., after the end of second semester of a

minimum 4 weeks of duration. The exiting students will clear the subject / submit the Internship Report as per the University schedule.

Entry Criteria into the Second Year (Third Semester): - The student who takes an exit after one year with an award of certificate are allowed to re-enter into the degree program [B.COM / B.COM (Hons) / B.COM (Hons with Research)] within 3 years and complete the degree program within the stipulated maximum period of 7 years.

B. TWO YEARS: UNDER GRADUATE DIPLOMA IN COMMERCE: - An UNDERGRADUATE DIPLOMA IN COMMERCE will be awarded if a student wishes to exit at the end of the Second year.

Exit Criteria after the Second Year of the B.COM / B.COM (Hons) / B.COM (Hons with Research) Program: -

The students shall have the option to exit after 2nd year of the Bachelor of Commerce Program and will be awarded a UG Diploma in Commerce. Students on exit have to compulsorily complete an additional 04 Credits either in a Skill based subject or work-based Vocational Course (e.g. Certified Basic Tailoring Course, Certified Yoga Teacher Training, Certified Beautician Courses, Certified Cookery, Certified Animation, Certified Office Management, etc.) or an Internship / Apprenticeship / Social Responsibility & Community Engagement encompassing community engagement with an NGO, during the summer vacation of the second year, i.e., after the end of fourth semester of a minimum 6 to 8 weeks of duration. The exiting students will clear the subject / submit the Internship Report as per the University schedule.

Entry Criteria into the Third Year (Fifth Semester): -

The student who takes an exit after the second year with an award of Diploma may be allowed to re-enter into the degree program [B.COM / B.COM (Hons) / B.COM (Hons with Research) Program] within 3 years and complete the degree program within the stipulated maximum period of 7 years.

C. THREE YEARS: BACHELOR OF COMMERCE: - A BACHELOR OF COMMERCE Degree will be awarded after the completion of the third year of the program.

Exit Criteria after Third Year of B.COM / B.COM (Hons) / B.COM (Hons with Research) Program

Students who wish to undergo a 3-year UG program will be awarded a Bachelor of Commerce Degree in the major discipline after successful completion of 3 years, securing 120 credits and satisfying the minimum credit requirement.

Re-entry Criteria in to Fourth Year (Seventh Semester)

The student who takes an exit after third year with an award of B.COM may be allowed to re-enter in to Seventh Semester for completion of the B.COM (Hons) / B.COM (Hons with Research) Program after earning requisite credits in the Third year.

D. FOUR YEARS: BACHELOR OF COMMERCE with HONOURS (B.COM Honours) / BACHELOR OF COMMERCE HONOURS with RESEARCH (B.COM Honours with Research): - BACHELOR OF COMMERCE WITH HONOURS / BACHELOR OF COMMERCE HONOURS WITH RESEARCH Degree will be awarded if a student successfully earns 160 credits and exits at the end of the fourth year.

ELIGIBILITY FOR TAKING ADMISSION IN B.COM / B.COM (Hons) / B.COM (Honours with Research) PROGRAM: - A Student who has passed intermediate (10+2) or equivalent examination in any discipline in the qualifying examination, and as per the University's policies will be eligible to take admission in the program.

SUBJECT ALLOCATION FOR 8th SEMESTER: - In the 8th semester students will have to study two subjects of 6 credits (3 credit each) and a dissertation file of 6 credits will be given instead of major research project of 12 credits for students who do not undertake research part (Honours with Research). Credits of these course is included in the DSCC category.

EVALUATION AND ASSESSMENT SYSTEM: - There shall be a continuous student assessment. For this purpose, the semester examination is divided into two components – Internal Examination and End- Semester Examination in the proportion of 30:70 respectively. Every paper/course will carry a maximum marks of 100 (70 marks for end-term semester examination and 30 marks for internal (mid-term) assessment). Mid-term examinations and end-term semester examinations would be conducted as per the academic calendar of the University. Internal Assessment will consist of two components

- i. Mid Term Exam (20marks)
- ii. Teacher Assessment and Attendance (10 marks).

Two Mid Term Examinations would be conducted in every semester of 20 marks each. A student has to appear in at least one Mid Term Examination. If a student appears in both the Mid Term Examinations, then the highest marks which he/she scores in any of the Mid Term Examinations would be recorded.

The question paper for the End –Semester Examination shall consist of three sections (Sec.-A, Sec.-B and Sec.-C). Questions shall be uniformly distributed from the entire syllabus. The guidelines as per the Office of the Controller of Examination and the syllabus should be strictly followed while setting the question paper.

The medium of answering the questions will be in both English and Hindi.

FACULTY OF COMMERCE & BUSINESS STUDIES

PROGRAM OBJECTIVES

1	To provide a strong foundation in commerce, finance, and economics, ensuring students acquire in-depth theoretical and practical knowledge.
2	To develop skills in accounting, taxation, financial management, and auditing to meet industry demands and enhance decision-making and problem-solving skills required for managerial roles.
3	To cultivate an entrepreneurial mindset and equip students with tools to establish and manage their ventures effectively and foster innovation and adaptability in a rapidly changing business environment.
4	To nurture soft skills such as communication, teamwork, and leadership, essential for personal and professional growth.
5	To ensure students are well-versed in technological advancements, enabling them to thrive in a digital economy.
6	To Prepare students to operate in a globalized business environment by imparting knowledge of international trade and finance.
7	To foster entrepreneurial thinking by introducing students to the fundamentals of starting and managing a business.
8	To inculcate a spirit of continuous learning and adaptability, ensuring students stay relevant in their careers.

PROGRAM OUTCOMES (POs) :

At the end of First Year: Under Graduate Certificate in Commerce

PO1	Understand the structure and functioning of business enterprises and their role in the economy.
PO2	Develop basic skills in bookkeeping, financial analysis, and report preparation
PO3	Acquire effective communication skills for business contexts.
PO4	Students will be equipped with fundamental commerce knowledge, enabling them to take up entry-level roles in business or continue further studies.

At the end of Second Year: Under Graduate Diploma in Commerce

PO1	Acquire intermediate-level knowledge of key commerce disciplines, including financial management, business law, and marketing principles.
PO2	Develop an understanding of the economic environment and its impact on business decision-making.
PO3	Gain proficiency in handling basic accounting software and preparing financial statements & enhance problem-solving and analytical skills for practical business challenges.
PO4	Students will be prepared to handle more responsible roles in business, work as assistants in financial or administrative positions, or transition to entrepreneurial ventures.

At the end of Third Year: Bachelor of Commerce (B.COM)

PO1	Achieve comprehensive knowledge in commerce, including advanced financial accounting, business strategy, taxation, and auditing.
PO2	Develop advanced skills in financial analysis, strategic decision-making, and the use of financial tools.
PO3	Develop advanced skills in financial analysis, strategic decision-making, and the use of financial tools.
PO4	Cultivate leadership and teamwork abilities for real-world business scenarios.
PO5	Embrace ethical practices and contribute to the sustainable growth of businesses.

**At the fourth Year: Bachelor of Commerce with Honours: B.COM (Honours) and
Bachelor of Commerce Honours with Research: B.COM (Honours with Research)**

PO1	Students will be prepared for leadership roles in business, advanced research in commerce, or entrepreneurship.
PO2	They will be well-equipped to contribute to academia or pursue doctoral studies in commerce or related fields.
PO3	Gain specialized and in-depth knowledge in chosen commerce disciplines, including research methodologies and advanced theoretical frameworks.
PO4	Demonstrate expertise in strategic planning, advanced taxation, and business analytics.
PO5	Exhibit leadership qualities with a strong commitment to ethical decision-making and societal well-being.

DETAILED SYLLABUS
OF
BACHELOR OF COMMERCE (B.COM) /
B.COM (Hons) / B.COM (Hons with Research)
[w.e.f Academic Session 2025-26 onwards]

SUMMARY

Program		B.COM / B.COM (Hons) / B.COM (Hons with Research)		
Duration		3 / 4-year full-time (Six / Eight Semesters)		
Medium		English / Hindi		
Total Credits	SEM - I	20		
	SEM - II	20		
	SEM - III	20		
	SEM - IV	20		
	SEM - V	20		
	SEM - VI	20		
	SEM – VII	20		
	SEM – VIII	20		
	TOTAL	160		
Minimum Qualifying Credits	SEM – I	20		
	SEM – II	20		
	SEM – III	20		
	SEM – IV	20		
	SEM – V	20		
	SEM – VI	20		
	SEM – VII	20		
	SEM - VIII	20		
	TOTAL	160		
Maximum Qualifying Total Marks	SEMESTER	B.COM	B.COM (Honours)	B.COM (Honours with Research)
	SEM - I	600	600	600
	SEM - II	600	600	600
	SEM - III	600	600	600
	SEM - IV	600	600	600
	SEM - V	500	500	500
	SEM - VI	500	500	500
	SEM – VII	-	500	500
	SEM - VIII	-	500	300
	TOTAL	3400	4400	4200

B.COM / B.COM (Hons) / B.COM (Hons with Research)
3 / 4 - YEAR
COURSE CODE & DEFINITION

S. No.	Course Code	Definitions
1.	L	Lecture
2.	T	Tutorial
3.	P	Practical
4.	DSCC	Discipline-Specific Core Courses
5.	CE	Core Elective
6.	MINOR	Minor Course
7.	AEC	Ability Enhancement Courses
8.	MC	Multi-disciplinary Course
9.	VAC	Value Added Courses
10.	SEC	Skill Enhancement Courses

SEMESTER & CATEGORY WISE CREDIT DISTRIBUTION

Sem.	Discipline-Specific Core Courses	Minor Discipline	Ability Enhancement Courses	Multi-Disciplinary Courses	Value added Courses	Skill Enhancement Courses/ Internship/ Project Report	Total
I	6	4	2	3	2	3	20
II	6	4	2	3	2	3	20
III	9	4	2	3	2	-	20
IV	11	4	2	-	-	3	20
V	12	4	-	-	-	4	20
VI	16	4	-	-	-	-	20
B.COM (HONOURS)							
VII	16	4	-	-	-	-	20
VIII	10	4	-	-	-	6	20
B.COM (HONOURS WITH RESEARCH)							
VII	16	4	-	-	-	-	20
VIII	4	4	-	-	-	12	20

CATEGORY-WISE DISTRIBUTION

Description	Discipline-Specific Core Courses	Minor Course	Ability Enhancement Courses	Multi-Disciplinary Courses	Value added Courses	Skill Enhancement Courses/ Internship/ Project Report	Total
B.COM	60	24	8	9	6	13	120
B.COM (Hons)	86	32	8	9	6	19	160
B.COM (Hons with Research)	80	32	8	9	6	25	160

3 Years B.COM Program	Total Credits = 120
4 Years B.COM (Honours) and B.COM (Honours with Research)	Total Credits = 160

**CREDIT DISTRIBUTION OF B. COM / B.COM (Hons) /
B.COM (Honours with Research)
(CATEGORYWISE)**

S. No.	Broad Category of Course	Total Credits		
		B.Com	B.Com (Hons)	B.Com (Hons with Research)
1.	Discipline Specific Core Course (DSCC)	60	80	80
2.	Minor Course	24	32	32
3.	Multi-Disciplinary Courses	9	9	9
4.	Ability Enhancement Course	8	8	8
5.	Skill Enhancement Course	9	9	9
6.	Value Added Course	6	6	6
7.	Summer Internship	4	4	4
8.	Project Report/ Dissertation (In lieu of Research Project)	-	6	12
9.	In lieu of Research Project	-	6	-
Total Credits		120	160	160

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 1st SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Financial Accounting	5	1	0	6	30	70	100
MINOR		Business Economics	4	0	0	4	30	70	100
MC		Indian Knowledge System	3	0	0	3	30	70	100
AEC		English Language	2	0	0	2	30	70	100
VAC		Vedic Management	2	0	0	2	30	70	100
SEC		Business Communication	3	0	0	3	30	70	100
TOTAL			19	1	0	20	180	420	600

Note: Multi-Disciplinary Course (MC), Indian Knowledge System IKS as:

IKS-III: Indian Vision for Human Society (Vishva Kalyan through Vasudhaiva Kutumbkam) will be taught in the class.

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 2nd SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Business Statistics	5	1	0	6	30	70	100
MINOR		Business Environment	4	0	0	4	30	70	100
MC		Basic Mathematics	3	0	0	3	30	70	100
AEC		Fundamentals of Computer	2	0	0	2	30	70	100
VAC		Environmental Studies	2	0	0	2	30	70	100
SEC		Seminar & Viva-voce				3	30	70	100
TOTAL			16	1	0	20	180	420	600

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 3rd SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Cost Accounting	4	1	0	5	30	70	100
		Banking & Insurance	4	0	0	4	30	70	100
MINOR		Business Organisation & Management	4	0	0	4	30	70	100
MC		Intellectual Property Rights	3	0	0	3	30	70	100
VAC		Management Paradigm from Bhagwat Geeta	2	0	0	2	30	70	100
AEC		Computer Application in Business	2	0	0	2	30	70	100
TOTAL			19	1	0	20	180	420	600

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 4th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Corporate Accounting	4	1	0	5	30	70	100
		Auditing & Corporate Governance	3	0	0	3	30	70	100
		International Business	3	0	0	3	30	70	100
MINOR		Business Law	4	0	0	4	30	70	100
AEC		An Introduction to Digital Marketing	2	0	0	2	30	70	100
SEC		Comprehensive Viva-Voce				3	30	70	100
TOTAL			16	1	0	20	180	420	600

Note: - Summer Training / Internship for 6 - 8 weeks in the industry or corporate world / Research or Academic Institute shall be compulsory for all students immediately after 4th Semester Examinations. This component will be evaluated during the 5th semester in their summer training/internship report file.

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 5th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Income Tax	3	1	0	4	30	70	100
		Research Methodology	4	0	0	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		e-Commerce	4	0	0	4	30	70	100
Internship		Summer Internship Report & Viva-Voce				4	30	70	100
TOTAL			15	1	0	20	150	350	500

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**

- **Financial Management Group**

F1- Management of Financial Services

F2- Public Finance

- **Human Resource Management Group**

H1- Human Resource Management

H2- Wages & Salary Administration

- **Marketing Management Group**

M1- Principle of Marketing

M2- Marketing Communication & Advertising

- **Economics Group**

E1- Micro Economics

E2- International Trade

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (B.COM)- 6th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Management Accounting	5	1	0	6	30	70	100
		Computerised Accounting System	3	0	2	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		Entrepreneurship & Small Business	4	0	0	4	30	70	100
DSCC (CORE)		Computerised Accounting System (Practical)				2	30	70	100
TOTAL			17	1	2	20	150	350	500

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**

- **Financial Management Group**

F1- Working Capital Management

F2- Mergers & Acquisitions

- **Human Resource Management Group**

H1- Performance Appraisal

H2- Social Security and Labour Welfare

- **Marketing Management Group**

M1- Rural Marketing

M2- Marketing Communication

- **Economics Group**

E1- Macro Economics

E2- Public Economics

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (Honours)- 7th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Insurance and Risk Management	4	0	0	4	30	70	100
		Goods & Services Tax	3	1	0	4	30	70	100
		Financial Management	3	1	0	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		AI for Business`/ Cyber Security	4	0	0	4	30	70	100
TOTAL			18	2	0	20	150	350	500

*Note: * The work on the Dissertation File (Project Report) will start from the 7th semester on topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same in the 8th semester.*

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**
 - **Financial Management Group**
 - F1- Financial Markets & Institutions
 - F2- Corporate Tax Planning
 - **Human Resource Management Group**
 - H1- Industrial laws
 - H2- Training & Development
 - **Marketing Management Group**
 - M1- Consumer Behavior
 - M2- Marketing of services
 - **Economics Group**
 - E1- Indian Economy
 - E2- Economics of Regulation of Domestic & Foreign Exchange

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE (Honours)- 8th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Financial Analysis & Reporting	3	0	0	3	30	70	100
		Project Management	3	0	0	3	30	70	100
CE		<u>Specialization: -</u> Subject- 1	4	0	0	4	30	70	100
MINOR		Business Ethics	4	0	0	4	30	70	100
Project Report		Dissertation Report & Viva-Voce [*Initiated in 7 th Semester]				6	30	70	100
TOTAL			14	0	0	20	150	350	500

Note: Student has to prepare a Dissertation File on topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same.

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**
 - **Financial Management Group**
 - F1- Fundamental of Investment
 - F2- EXIM Financing & Documentation
 - **Human Resource Management Group**
 - H1- International Human Resource Management
 - H2- Corporate Leadership
 - **Marketing Management Group**
 - M1- International Marketing
 - M2- Sales Management
 - **Economics Group**
 - E1- Economic Environment of Insurance Business
 - E2- Managerial Economics

MOTHERHOOD UNIVERSITY, ROORKEE

BACHELOR OF COMMERCE (Honours with Research)- 7th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Advanced Data Analysis Tools	2	0	4	4	30	70	100
		Advanced Research Methodology	2	0	4	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		AI for Business/ Cyber Security	4	0	0	4	30	70	100
Project Report		Research Internship Report & Viva-voce				4	30	70	100
TOTAL			12	0	8	20	150	350	500

Note: i. Student choosing Honours with Research has to go for a research internship in any industry / research institute for 6-8 weeks after the completion of sixth semester and this component will be evaluated during the 7th semester in their research internship report file.

*ii. *The work on the Dissertation File for the research track will start from the 7th semester on the topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same in the 8th semester.*

• **Core Elective (CE) - Take any one Specialization**

➤ **Financial Management Group**

F1- Financial Markets & Institutions

F2- Corporate Tax Planning

➤ **Human Resource Management Group**

H1- Industrial laws

H2- Training & Development

➤ **Marketing Management Group**

M1- Consumer Behavior

M2- Marketing of services

➤ **Economics Group**

E1- Indian Economy

MOTHERHOOD UNIVERSITY, ROORKEE**BACHELOR OF COMMERCE (Honours with Research)- 8th SEMESTER**

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CE		<u>Specialization: -</u> Subject- 1	4	0	0	4	30	70	100
MINOR		Business Ethics	4	0	0	4	30	70	100
Project Report		Dissertation Report & Viva-Voce (for research track) [*Initiated in the 7 th semester]				12	30	70	100
TOTAL			8	0	0	20	90	210	300

Note: The Dissertation work will start from the beginning of fourth year of B.COM (Honours with Research) Program.

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**
 - **Financial Management Group**
 - F1- Fundamental of Investment
 - F2- EXIM Financing & Documentation
 - **Human Resource Management Group**
 - H1- International Human Resource Management
 - H2- Corporate Leadership
 - **Marketing Management Group**
 - M1- International Marketing
 - M2- Sales Management
 - **Economics Group**
 - E1- Economic Environment of Insurance Business
 - E2- Managerial Economics

SEMESTER- 1

(B.COM)

BACHELOR OF COMMERCE (B.COM)

1st SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Financial Accounting	5	1	0	6	30	70	100
MINOR		Business Economics	4	0	0	4	30	70	100
MC		Indian Knowledge System	3	0	0	3	30	70	100
AEC		English Language	2	0	0	2	30	70	100
VAC		Vedic Management	2	0	0	2	30	70	100
SEC		Business Communication	3	0	0	3	30	70	100
TOTAL			19	1	0	20	180	420	600

Note: Multi-Disciplinary Course (MC), Indian Knowledge System IKS as:

IKS-III: Indian Vision for Human Society (Vishva Kalyan through Vasudhaiva Kutumbkam) will be taught in the class.

B.COM					
Ist Year	(Code-----)		Semester-I		
	FINANCIAL ACCOUNTING		L-5, T-0, P-1		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	06	60

Course Objectives: To provide students with foundational knowledge and practical skills in financial accounting principles, procedures, and applications including journal entries, final accounts, depreciation, hire purchase, and partnership accounting.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamental concepts, principles, and conventions of financial accounting, including Ind-AS and IFRS.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Record business transactions through journal entries and ledger postings, and using other accounting treatments.	PO.1, PO.2, PO.4	Remember, Understand
CO3	Prepare and analyze final accounts including Trading, Profit & Loss Account, and Balance Sheet.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze
CO4	Apply appropriate accounting treatments for depreciation, inventory control, and hire purchase transactions.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO5	Demonstrate competency in partnership accounting, including admission, retirement, and dissolution scenarios.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- An Introduction to Accounting & Accounting Procedures:** Meaning and scope of accounting and book-keeping. Objectives and importance of accounting, the users of financial accounting information and their needs. Qualitative characteristics, functions, advantages and limitations of accounting. Financial accounting principles– Basic concepts and conventions, types of account, rules of accounting. Financial accounting standards: Procedure for issuing accounting standards in India. Indian accounting Standard (Ind-AS). International Financial Reporting Standard (IFRS)- Need and Procedures. Introduction to accounting cycle. Journal Entries- Numerical, Ledger Posting- Numerical. **(12 hours)**
- **UNIT II- Depreciation & Inventory Control:** Depreciations- meaning, types, needs. Numerical on depreciation and its various types. Inventory Control- meaning, types, needs. Numerical on methods of inventory control. **(12 hours)**
- **UNIT III- Final Accounts:** Meaning and need of final accounts. Preparation of Final Accounts- Trading Account, Profit & Loss Account and Balance Sheet- Need and Preparations. Numerical thereon. **(12 hours)**
- **UNIT IV- Hire Purchase Accounting:** Definition and Characteristics of Hire Purchase Agreements, Accounting Treatment of Hire Purchase Transactions, Calculation of Profits under Hire Purchase, Preparation of Hire Purchase Accounts. Numerical thereon. **(12 hours)**
- **UNIT V- Partnership Accounting:** Nature and Features of Partnerships, Partnership Agreement, Treatment of Goodwill, Capital and Current Accounts, accounting treatment, Admission of a Partner, Retirement and Death of a Partner, Dissolution of Partnership. Numerical thereon. **(12 hours)**

SUGGESTED READINGS:

- Tulsian, P. C. (2021). *Financial Accounting* (5th ed.). Pearson Education India.
- Jain, S. P., & Narang, K. L. (2022). *Advanced Accountancy: Vol. 1* (20th ed.). Kalyani Publishers.
- Gupta, R. L., & Radhaswamy, M. (2021). *Financial Accounting: Volume 1* (12th ed.). Sultan Chand & Sons.
- Libby, R., Libby, P. A., & Hodge, F. (2022). *Financial Accounting (11th ed.)*. McGraw-Hill Education.
- Maheshwari, S. N., & Maheshwari, S. K. (2022). *An Introduction to Accountancy* (12th ed.). Vikas Publishing House.

B.COM					
Ist Year	(Code-----)		Semester-I		
	BUSINESS ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To familiarize the students with the basic concept of micro and macroeconomics. To make student understand the demand and supply analysis in business applications. To familiarize students with the production and cost structure under different stages of production and markets.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concepts of cost, nature of production and its relationship to Business operations.	PO.1, PO.4	Remember, Understand
CO2	Help students understand and apply the various decision tools to understand the market structure.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO3	Apply marginal analysis to the "firm" under different market conditions.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO4	Analyse the causes and consequences of different market conditions.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze
CO5	Integrate the concept of price and output decisions of firms under various market structure.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Definition, Nature and Scope of Business Economics, Wealth Definition, Scarcity Definition, Growth Definition, Production Possibility Curve, Circular Flow of Economic As Science and As Art, Application of Economic theory to a Firm's Level Business Problems. **(10 hours)**
- **UNIT II- Demand Analysis and Forecasting:** Meaning of Demand, Determinants of Demand, Assumptions of Law of Demand, Exceptions to the Law of Demand, Reasons for Change in Demand, Elasticity of Demand, Demand Forecasting, Law of Supply, Elasticity of Supply. **(10 hours)**
- **UNIT III- Cost and Production Analysis:** Different Concepts of Costs, Production Function, Cost-Output Relationship, Law of Variable Proportion and Determining the Level of Production Cost. Law of Increasing Returns, Law of Decreasing Returns. **(10 hours)**
- **UNIT IV- Pricing under Different Market conditions:** Nature of markets, Pricing under Perfect, Monopoly and Monopolistic Market Conditions. Pricing in Actual Practice, Cost Plus Pricing, Transfer Pricing. **(8 hours)**
- **UNIT V- Profit Measurement and Appropriation:** Economic us Accounting Profit, Concept of True Profit, Factors in Profit Measurement, Appropriation of Profit Policy, and Capitalization of Profit. Business Cycle: Causes and Effects of Inflation and recession, Measures of Economic Stabilization. **(10 hours)**

SUGGESTED READINGS:

- Yogesh Maheshwary, *Managerial Economics*, PHI Learning
- Joel Dean, 2010, *Managerial Economics*, Prentice- Hall of India Pvt. Ltd.
- Alwxander, K J W and Kemp, *The Economist in Business*, Blackwell.
- Keat Paul, 2006, *Managerial Economics: Economic Tools for Today's Decisoin Makers*, Pearson Prentice Hall.
- H.L. Ahuja, 2017, *Business Economics*, S.Chand & Company Ltd.

B.COM Ist Year	(Code-----)		Semester-I		
	INDIAN KNOWLEDGE SYSTEM		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Note- Multi-Disciplinary Elective course (MDE), Indian Knowledge System IKS as: IKS: Indian Vision for Human Society (Vishva Kalyan through Vasudhaiva Kutumbkam)

Course Objectives: To help the learner to understand the concept of “Vasudhaiva kutumbkam” and its realization process as an base for the development of vision for a humane society. To help to identify the universality in humans and its coexistence in existence. To introduce the sense of responsibility, duties and participation of individual for establishment of fearless society.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM’S TAXONOMY
CO1	Help the learner to understand the concept of “Vasudhaiva kutumbkam” and its realization process as an base for the development of vision for a humane society.	PO.1, PO.4	Remember, Understand
CO2	Help to identify the universality in humans and its coexistence in existence.	PO.1, PO.4	Remember, Understand
CO3	Introduce the sense of responsibility, duties and participation of individual for establishment of fearless society.	PO.1, PO.3, PO.4	Remember, Understand
CO4	Students will gain a deep understanding of ancient Indian concepts, enabling them to lead a disciplined, ethical, and purposeful life while contributing positively to society.	PO.1, PO.4	Remember, Understand
CO5	Encourage the application of ancient wisdom to address modern societal challenges.	PO.1, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- The world view & Vision of Human Society:** The concept of non-duality of Prakriti (Jad) and Purush (Chetana), human as coexistence of Jad & Chetan, Panchamahabhutas, the root of sorrow and suffering, freedom from sorrow, alvation, eternal peace truth (vyaharika satya), ultimate truth. The acceptance of various systems of philosophy for realization of truth and complementariness in society in ancient Indian system. **(4 Hours)**
- **UNIT II- Aspiration and Purpose of Individual and Human Society:** Aims of Human life; at individual level and societal level. At societal level; Four purusarthas Dharma, Artha, Kama, Moksha. Individual level; Abhyudaya (progress), Nihsreyasa (perfection) Pravrtti, Nivrtti. Dharma; Dharma sutras (Gautama, apastamba, baudhayana, vasistha). Dharma-Shastra; (manusmriti, naradamrti, visnumrti, yajnavalkya smriti) sociology, different stages of life like student hood, house holdership, retirement and renunciation, rites and duties, judicial matters, and personal laws (Aachara, Vyavahara, Prayaschitta). Artha; Kautliya Arthashastra, Kamandakiya Nitisara, Brihasp. **(5 Hours)**
- **UNIT III- Program for Ensuring Human Purpose: at Individual and Societal level – I:** Fundamental concept of Nitishastra: Satyanishtha Aur Abhiruchi (Ethics, Integrity & aptitude). The true nature of self; Shiksha Valli, Bhrigu Valli (concept of Atman-Brahman (self, soul). The true constitution of Human: Ananda Valli (Annamaya Kosha, Pranamaya Kosha, Manomaya Kosha, Vijnanamaya Kosha, Anandamaya Kosha). The four states of consciousness (Waking state, Dreaming state, Deep Sleep State, Turiya the fourth state), Consciousness (seven limbs and nineteen mouths), Prajna, Awareness. The LifeForce Prana (Praana-Apaana-Vyaana-Udaana- Samaana) **(5 Hours)**
- **UNIT IV- Program for Ensuring Human Purpose: at Individual and Societal level – II:** Differentiating Vidya and Avidya, human bondages, Higher and Lower Knowledge (Para Vidhya & Apar Vidhya). Concept of Sattva, Rajas, Tamas and need of balancing the same, Patanjali yog sutra; Yama, Niyama, Asanas, pranayams, pratyahara, dharna, dhyana, Samadhi, Sixteen category of padartha, pramans (pratyaksh, anuman, upaman, shabda). Saadhana chatushtayam (viveka, vairagya, mumukshatavam, shadsampathi (sama, dama, uparama, titiksha, shradha, samadhana), Understanding Nitya karma, Naimittika Karma, Kamya karma, prayaschitta karma, Nishidha Karma. Meditation and Progressive meditation (Narada's education), Ativadin to self-knowledge, Jyan yog, Karma yog, sanyasyog in aspect to harmonious practice in society **(6 Hours)**
- **UNIT V- Practices for Ensuring Human Purpose – III:** Practice in philosophy, architecture, grammar, mathematics, astronomy, metrics, sociology, economy and polity, ethics, geography, logic, military science, weaponry, agriculture, mining, trade and commerce, metallurgy, shipbuilding, medicine, poetics, biology and veterinary science. **(4 Hours)**

REFERENCES:

- Maharaj swami chidatmanjee, Edition 1st (2009) Ancient Indian Society, New Delhi: Anmol publication, India.
- Manerjee S. C., Edition 1st (2007) Society in Ancient India: Evolution Since the Vedic Times Based on Sanskrit, Pali, Pakrit and Other Classical Sources: No. 1 (Reconstructing Indian History and Culture), New Delhi: DK printing, India
- Rao, N. 1970. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.
- Chakraborti, K. 2001. Religious Process: The Puranas and the Making of Regional Tradition, Delhi, OUP.
- Kuhn, T. 1970. The Structure of Scientific Revolutions, (2nd ed.). University of Chicago Press, USA.
- Keith, A. (1925). The religion and philosophy of the Veda and Upanishads Delhi: Motilal Banarsidass Publishers.
- Shendge, M. (1977). The civilized demons. The Harappans in R̥gveda. New Delhi: Abhinav Publications
- Kane, P. 1941. History of Dharmashastra. Vol II, Part I. Poona: Bhandarkar Oriental Research Institute.
- Keith A.B. Edition 1st (2007), The Religion and Philosophy of the Veda and Upanishads. Delhi: Motilal Banarsidass.
- Parpola, A. 2007. 'Human Sacrifice in India in Vedic Times and Before', Chapter VIII, in The Strange World of Human Sacrifice, ed., J. Bremmer. Leuven, Belgium: Peeters.
- Mahadevan B., Pavana N. and Bhat V.R., Edition 1st (2022) Textbook on IKS, IIM Bengaluru.
- Kapur K and Singh A K (Eds) 2005). Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla. Tatvabodh of sankaracharya, Centralchinmay mission trust, Bombay, 1995.

B.COM Ist Year	(Code-----)		Semester-I		
	ENGLISH LANGUAGE		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: The primary objective of teaching English language is to develop learners' ability to communicate effectively and confidently in both spoken and written forms, while enhancing their comprehension, vocabulary, grammar, and critical thinking skills. It aims to build linguistic competence for academic, professional, and social purposes in a globalized world.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Develops verbal and written skills for professional and academic success.	PO.3, PO.4	Remember, Understand
CO2	Prepares students for multinational careers and cross-cultural communication.	PO.3, PO.4	Remember, Understand
CO3	Students can express their thoughts and opinions more effectively.	PO.3, PO.4	Remember, Understand, Apply
CO4	Builds self-assurance and interpersonal skills for leadership roles.	PO.3, PO.4	Remember, Understand, Apply
CO5	Enhances resume writing, interview performance, and networking abilities.	PO.3, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Vocabulary Building:** The concept of Word Formation, Root words from foreign languages and their use in English, Acquaintance with prefixes and suffixes from foreign languages in English to form derivatives, Synonyms, antonyms, and standard abbreviations. Phonetic Symbols- helps to pronounce efficiently or used for better communication. Primary and Secondary Stresses- use of syllable and its types. **(4 Hours)**
- **UNIT II- Basic Writing Skills:** Sentence Structures, Use of phrases and clauses in sentences, Importance of proper punctuation, Creating coherence, Organizing principles of paragraphs in documents, Techniques for writing precisely. **(4 Hours)**
- **UNIT III- Use of Grammar:** Use of Preposition. Verb, Time and Tenses- types and its uses. Use of Articles; Parts of Speech. Direct and Indirect Narrations. Sentence and its Types. **(6 Hours)**
- **UNIT IV- Identifying Common Errors in Writing:** Subject-verb agreement, Noun-pronoun agreement, Misplaced modifiers, Articles, Prepositions, Redundancies, Mistakes in Vocabulary. **(4 Hours)**
- **UNIT V- Reading & Writing Skills:** Writing introduction and conclusion; Writing Practices- Comprehensions; Essay Writing, Paragraph writing; Report-writings- Business and Scientific; Precise Writing; Letter writings- Formal Letters- (letters of application with CV, letters to institutions etc) and Informal Letters. **(6 Hours)**

SUGGESTED READINGS:

- Kumar K B, Edition 1st (2018) *Effective Communication Skills.*, New Delhi: Khanna Book Publishing
- Swan M., Edition 4th (2016), *Practical English Usage. England:* Oxford University Press.
- Wood F.T., Edition 1st (2016) *Remedial English Grammar.* New York: Macmillan.
- Kumar S. and PushpLata, Edition 2nd (2015) *Communication Skills.* New Delhi: Oxford University Press.
- Daniel Jones (2011) *English Pronouncing Dictionary*, Cambridge University Press, Edition-18
- Frederick T. Wood, *Remedial English Grammar*, Macmillan Education, New Delhi
- Bhatnagar & Bell, *Communication in English*, Orient Longman Private Limited.
- M.L. Tickoo (2015). *Current English for Language Skills*, Laxmi Publications, Edition-First
- Norman Lewis (2014), *Word Power Made Easy*, Anchor Books.

B.COM Ist Year	(Code-----)		Semester-I		
	VEDIC MANAGEMENT		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: This course aims to provide the basic information Vedic Management and gain the knowledge on different dynamics of business ethics. This course explores the qualities of the great Indian scholars and understanding the relation between customer and business owner.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Gain knowledge about the Vedic India and Vedic Management.	PO.1, PO.4	Remember, Understand
CO2	Understand the basic business ethics and etiquette by Indian books.	PO.1, PO.3, PO.4	Remember, Understand
CO3	It will help to polish their management qualities by understanding great Indian scholars.	PO.1, PO.4	Remember, Understand, Apply, Analyse
CO4	It will help to understand the relation between customer and business-owner (not only for profit perspective but also for self-understanding).	PO.1, PO.3, PO.4	Remember, Understand
CO5	Develop and expand thinking skills at global level.	PO.1, PO.4	Remember, Understand, Apply, Analyse

DETAILED SYLLABUS:

- **UNIT I- Vedic:** Meaning of Vedic and its relation with modern management. A combination of Vedic Indian Sciences with the management. An overview of our pride worlds: earliest universities-Takshila and Nalanda. **(4 hours)**
- **UNIT II- Lord Ganesha and Management:** Lord Ganesha is bestowed with special body with the head of an elephant and remaining parts of human body- symbolizing certain qualities that a strategic leader must possess to achieve success. **(5 hours)**
- **UNIT III- Indian Books and Management:** Dimension of Vedic Management, Ramayan, Panchatantra, Vidhur Niti, Chanakya Niti and Kautilaya's Arthshastra; Books that helps to infuse leadership and diplomacy qualities. **(5 hours)**
- **UNIT IV- Indian Scholars and Management:** Acharya Kalidas, Acharya Vidhur, Acharya Chanakya, Swami Vivekananda, Mahatma Gandhi **(4 hours)**
- **UNIT V- Vedic Management in Practice (Vasudhaiva Kutumbakam):** Case studies of Vedic Management in practice:- After the Covid-19 pandemic, the Indian Government worked towards the entire world by its move on medical, food & security. The government proved the Vedic word, Vasudhaiva Kutumbakam. Implementing Vedic Management principles in a modern business context, Challenges and limitations of applying Vedic Management in the workplace, Future directions of Vedic Management. **(6 hours)**

SUGGESTED READINGS:

- Bhatia, D. K. (2015). *Timeless Management*. Business Expert Press.
- Sharma, R. (2016). *Leadership Wisdom from the Monk Who Sold His Ferrari: The 8 Rituals of Visionary Leaders*. Jaico Publishing House.
- Sharma, S. K. (2019). *Vedic Management: The Holistic Approach to Managing a Business in the 21st Century*. Jaico Publishing House.
- Das, M. (2020). *Vedic Wisdom for Modern Management*. Lotus Press.
- Srivastava, S. (2021). *Management Concepts from Ancient Indian Scriptures*. Rupa Publications.

B.COM Ist Year	(Code-----)		Semester-I		
	BUSINESS COMMUNICATION		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: To develop / understanding of various modes of Communication and Language for effective communication. To develop effective letter writing skills so as to enable students to write confidently. To develop ability to communicate effectively with the help of electronic media. To develop ability to communicate effectively in work place.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Gain the communication skills development in professional life.	PO.3, PO.4	Remember, Understand
CO2	Understanding Communication barriers and learn to resolve it in professional manner	PO.3, PO.4	Remember, Understand
CO3	Assess their communication glossary, presentation skills & overall impression	PO.3, PO.4	Remember, Understand, Apply
CO4	Be confident in writing skill - Business and personal	PO.3, PO.4	Remember, Understand, Apply
CO5	Be able to use modern and electronic media as communication tools	PO.3, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Theory of Communication:** Concept of Communication: Meaning, Definition, Process, Need and Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication, 7C's of Communication. Channels of Communication: Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine. **(7 Hours)**
- **UNIT II- Business Communication- Methods, Language, Listening:** Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication Business Etiquette. Public Speaking, Interview Skills, group Discussions, Body Language, Seminar, Conferences. Language: Business vocabulary, Business news, magazines to build vocabulary for the business communication. Listening: Meaning, Types, Importance, Poor Listening Habits, Reasons for Poor Listening Habits. **(8 Hours)**
- **UNIT III- Business Communication Barriers:** Introduction, Types of Communication Barriers-Physical / Semantic / Linguistic / Socio-Cultural /Psychological. Ways to Overcome the Barriers to Communication Process- Speaking and Listening. **(7 Hours)**
- **UNIT IV Business Report Writings:** Introduction- Effective Business Writings, Types and Features. Internet, E-mails, SMS, Teleconferencing, Video Conferencing Business letter writing, sales letter, purchasing order, Minutes of meeting. Statement of Purpose, Job Application Letter and Resume. **(7 Hours)**
- **UNIT V- Business and Social Etiquette:** Workplace hierarchy, proper way to make introductions, Use of courteous phrases & language in the workplace. Professional Image: appropriate business attire; Telephone Etiquette; Table etiquette. **(7 Hours)**

SUGGESTED READINGS:

- Randolph H. Hudson and Benard J. Selzler, (2006). *Business Communication: Concepts and Applications in an Electronic Age, 5/e.*, Jaico Reprint, Jaico, New Delhi.
- Bovee, Thill and Schatzman, '*Business Communication Today*'
- Kaul, Asha: *Business Communication: Prentice-Hall of India*, Delhi 3. Monippally,
- Matthukutty M. *Business Communication Strategies*. Tata McGrawHill Publishing Company Ltd., New Delhi

SEMESTER- 2

(B.COM)

BACHELOR OF COMMERCE (B.COM)

2nd SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Business Statistics	5	1	0	6	30	70	100
MINOR		Business Environment	4	0	0	4	30	70	100
MC		Basic Mathematics	3	0	0	3	30	70	100
AEC		Fundamentals of Computer	2	0	0	2	30	70	100
VAC		Environmental Studies	2	0	0	2	30	70	100
SEC		Seminar & Viva-voce				3	30	70	100
TOTAL			16	1	0	20	180	420	600

B.COM Ist Year	(Code-----)		Semester-II		
	BUSINESS STATISTICS		L-5, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	06	60

Course Objectives: The course aims to equip students with the ability to demonstrate data handling skills and summarize data with clarity. Extend an understanding of application of relevant concepts of Statistics to given business scenario. Understand business problems and make decisions using appropriate statistical models and explain trends. Demonstrate the knowledge on the process of organizing a data and conduct statistical treatment.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand basic concepts and methods of statistics and data collection.	PO.1, PO.2 PO.4	Remember, Understand
CO2	Learn to apply Measures of Central Tendency and Dispersion.	PO.1, PO.2 PO.4	Remember, Understand, Apply
CO3	Analyze relationships using correlation and regression tools.	PO.1, PO.2 PO.4	Remember, Understand, Apply, Analyze
CO4	Construct and interpret various index numbers.	PO.1, PO.2 PO.4	Remember, Understand, Apply
CO5	Perform basic time series analysis using standard methods.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data. Classification and tabulation of data, frequency distribution, diagrams and graphs. Sampling- Meaning, Principles and Methods of Sampling. **(8 Hours)**
- **UNIT II- Measures of Central Tendency, Dispersion, Skewness & Kurtosis:** Arithmetic mean, weighted arithmetic mean, median, mode (numerical); geometric mean and harmonic mean and meaning of partition values- quartiles, deciles, percentiles (theory only). Measures of dispersion - range, quartile deviation, mean deviation from mean and median, standard deviation and coefficient of variation (numerical). Skewness - meaning, difference between dispersion and skewness. Concept of kurtosis, types of kurtosis and importance (theory only). **(16 Hours)**
- **UNIT III- Correlation and Regression Analysis:** Meaning, definition and use of correlation, covariance, scatter diagram, types of correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient, probable error. Regression-meaning and utility of regression analysis, comparison between correlation and regression, regression lines $-x$ on y , y on x , regression equations and regression coefficients. **(12 Hours)**
- **UNIT IV- Index Number:** Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed-Base Method, Chain-Base Method, Base conversion, Base shifting, deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, and Reversibility. **(12 Hours)**
- **UNIT V- Analysis of Time Series:** Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least Squares. **(12 Hours)**

SUGGESTED READINGS:

- Levin R. I.& Rubin D. S. Edition 8th (2017), *Statistics for Management*. New Delhi: Pearson.
- Pillai & Bagavathi. Edition 8th (2019), *Statistics, Theory and Practice*, New Delhi: S Chand Publishing
- Gupta SP. Edition 46th (2021) *Statistical Methods*, New Delhi: Sultan Chand and Sons
- Gupta SC. Edition 8th (2023) *Fundamentals of Statistics*, New Delhi: Himalaya Publishing House
- Sharma, Gupta, Edition 1st (2010) *The Practice of Business Statistics*, New Delhi: Khanna Publishing House.
- Sharma J.K. Edition 5th (2019) *Business Statistics*, New Delhi: Vikas Publishing House
- Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D., Cochran, J.J., Fry, M.J., & Ohlmann, J.W., Edition 12th (2013). *Quantitative Methods for Business*. Cengage Learning, New Delhi.
- Keller, G. Edition 10th (2013) *Statistics for Management and Economics*, USA: South-Western College Publishing

B.COM					
Ist Year	(Code-----)		Semester-II		
	BUSINESS ENVIRONMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course objective is to develop an understanding of the diverse components of the business environment and examine the costs and benefits of globalization. They will also analyze the economics of regional trading blocs, multilateralism, and different exchange rate regimes, assessing their respective advantages and disadvantages.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Explain the concept of the various constituents of the environment and their impact on Businesses.	PO.1, PO.4	Remember, Understand
CO2	Develops an understanding of economic systems, policies, and their business impact.	PO.1, PO.4	Remember, Understand, Apply, Analyze
CO3	Examine the various technological, political, social, and other components of environmental analysis.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO4	Outline the various essential techniques for environmental analysis.	PO.1, PO.4	Remember, Understand, Apply
CO5	Demonstrate employable and deployable skills for appropriate roles in analyzing the business environment.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Concept, Significance and Nature of Business Environment. Types of environment- Internal and External environments, Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting. **(10 Hours)**
- **UNIT II- Economic Environment:** Economic Environment History of Economic Systems, Market, Planned and Mixed Economy, Planning in India: Emergence and Objective; Planning Monetary Policy, Fiscal Policy. Union Budget as an instrument of growth and its Impact on Business, Industrial Policy: Meaning Objective and Recent Development in New Economics Policy (1991) and its Impact on Business. **(10 Hours)**
- **UNIT III- Political Environment:** Political-Legal Environment-meaning and features, Relationship between Business and Government, Economics, Planning, Regulatory, Promotional and Entrepreneurial Roles of Government, Constitutional Provisions affecting Business. An overview of major laws affecting business, Consumerism, Social Responsibility of Business. Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA). **(10 Hours)**
- **UNIT IV- Technological Environment:** Meaning, features, influencing factors, role, and impact on business. Transfer of technology: channels, methods, significance, limitations. Demographic and Socio-Cultural Environment: Population size, falling birth rate, changing age structure, impact on business, business and society, business and culture, culture and organizational behavior. **(10 Hours)**
- **UNIT V- Global Environment:** Introduction to Globalisation, Foreign Investment and Trade Regulation Foreign Direct Investment, Foreign Institutional Investment, WTO and India: an overview, Regulation of Foreign Trade, Contributions of Public Sector Units in India. **(8 Hours)**

SUGGESTED READINGS:

- Cherunilam, Francis (2017). *"Business Environment."* 1st ed. Himalaya Publishing House.
- Aswathappa, K. (2018). *"Business Environment and Strategic Management."* 1st ed. Himalaya Publishing House.
- Paul, J. (2020). *Business Environment: Text and Cases* (4th ed.). McGraw-Hill Education India.
- Cherunilam, F. (2023). *Business Environment: Text and Cases* (30th ed.). Himalaya Publishing House.
- Aswathappa, K. (2021). *Essentials of Business Environment* (15th ed.). Himalaya Publishing House.

B.COM Ist Year	(Code-----)		Semester-II		
	BASIC MATHEMATICS		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations. To build a strong foundation in business mathematics and its practical applications.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand and apply mathematical functions, interest calculations, and progressions in business and economic contexts.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO2	Use set theory and Venn diagrams to represent and solve logical problems.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Apply the concepts of differentiation to analyze functions for business applications like maxima and minima.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO4	Understand and perform basic integration techniques and apply them to solve simple business problems.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO5	Use matrix algebra to solve systems of linear equations and apply matrices in business decision-making.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Functions:** Introduction; Concepts, Types of Function- Linear, Quadratic, Polynomial, Exponential & Log; functions related to business & economics. Interest: Simple & Compound, Discounts, Annuity, Present Value concepts. Theory of indices- laws, negative & fractional indices, Arithmetic Progression. **(8 Hours)**
- **UNIT II- Theory of Sets:** Introduction- definition; types of sets- universal power, super, equal sets & venn diagram; set operations- union of two sets, intersection of two sets, complement of sets; construction & difference of two sets. **(7 Hours)**
- **UNIT III- Differentiation:** Introduction - About Differentiation; Concept of Derivatives- Physical and Geometrical Meaning; Increasing & Decreasing Functions; Maxima & Minima. **(7 Hours)**
- **UNIT IV- Concept of Integration:** Introduction- Fundamental formulate, Properties, Methods of Integration, Substitution Methods, Simple Applications, Vectors, Equality, Difference, Inequality, Special vectors, Linear Dependence of vector. **(7 Hours)**
- **UNIT V- Matrix Algebra:** Introduction- Definition, Symbol, Order of a Matrix, Row-Column matrix, Inverse of matrix, Applications of matrix, Linear Equations & their Solutions Using Matrix. **(7 Hours)**

SUGGESTED READINGS:

- Trivedi Kashyap, 2011, *Business Mathematics*, Dorling Kindersley (India)Pvt. Ltd., Licenses of Pearson Education.
- Soni R.S, 1996, *Business Mathematics With Application in Business and Economics*, Pitamber Publishig.
- Dr. Hazarika Padamalochana, 4th edition 2017, *A Textbook of Business Mathematics*, S. Chand & Company Ltd.
- Singh Ajay Khanna V.K, Zameeruddin Qazi, Bhambri S.K, 2016, *Business Mathematics*, Vikas Publishing House Pvt. Ltd.

B.COM Ist Year	(Code-----)		Semester-II		
	FUNDAMENTALS OF COMPUTER		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: The objective is to provide students with a foundational understanding of the basic concepts, components, and principles of computer systems. This course aims to equip students with the knowledge and skills necessary to comprehend the inner workings of computers, use common software applications, and develop a fundamental understanding of computer programming.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Know about the evolution of computer and its history with its impact on society.	PO.1, PO.4	Remember, Understand
CO2	Process the knowledge of basic hardware peripherals of computers and its various types.	PO.2, PO.4	Remember, Understand
CO3	Understand the basics of computer and working of operating system.	PO.2, PO.4	Remember, Understand
CO4	Understand and apply the knowledge of internet for various office related activities.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Understand the essentials of computers in education, business and other fields.	PO.1, PO.2, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Concept of Computers:** Brief History of Computers, Generation and Its Evolution. Characteristics of Computers, (Hardware, Software,) Criteria for Using the Computers, Organizations and Functions of Computers and their Applications. **(5 Hours)**
- **UNIT II- Type of Computers:** Analog, Digital, Hybrid, General Purpose and Special Purpose Computers, Microcomputers, Mini-Computers, Main-frame Computers, and Super Computers. **(5 Hours)**
- **UNIT III- Operating System and Office Automation:** Booting Concept, MS DOS, MS Windows, MS Office, and Introduction to System Management. Overview of Languages, Compilers, Interpreters, Assemblers, LAN, MAN, WAN, Communication Channels. **(5 Hours)**
- **UNIT IV- Information Technology:** Fundamentals, Perspectives, Applications and Scope, Introduction to Internet, Browsers, Applications and scope. **(4 Hours)**
- **UNIT V- Computer Application in different fields:** Basic Information, Data Base Management System: Creating, Modification of Data base files, Commands Study, Expression and functions, Set Commands, Sorting, and Indexing. **(5 Hours)**

SUGGESTED READINGS:

- Sinha, P. K. (2004). *Computer fundamentals* (4th ed.). BPB Publications.
- Rajaraman, V. (2018). *Introduction to computer science* (2nd ed.). PHI Learning Pvt. Ltd.
- Bocchino, W. A. (1999). *MIS: Tools and design*. South-Western Educational Publishing.
- Scott, G. M. (2001). *Principles of management information systems* (4th ed.). McGraw-Hill Education.
- Kanter, J. (1992). *Management information and control systems*. Prentice Hall.
- Perry, G. (1997). *Teach yourself Office 97*. Sams Publishing.

B.COM Ist Year	(Code-----)		Semester-II		
	ENVIRONMENTAL STUDIES		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: The course encourages adopting sustainability in life, society, and industry while fostering values and attitudes to comprehend complex environmental-economic challenges. It aims to actively engage students in solving current environmental issues and preventing future ones.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Explore the basic environmental concepts and issues relevant to the business and management field.	PO.1, PO.4	Remember, Understand, Apply, Analyze
CO2	Recognize the interdependence between environmental processes and socioeconomic dynamics.	PO.1, PO.4	Remember, Understand
CO3	Determine the role of business decisions, policies, and actions in minimizing environmental degradation.	PO.1, PO.2, PO.4	Remember, Understand
CO4	Equip students with the ability to analyze environmental pollution issues & apply sustainable waste management practices in their personal and professional lives.	PO.1, PO.4	Remember, Understand, Apply, Analyze
CO5	Learn about key environmental laws, the role of businesses in sustainability, and ethical responsibilities in addressing social and environmental challenges.	PO.1, PO.3, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT 1- Humans, Environment, and Sustainability:** Fundamental environmental concepts and their relevance to business operations; Components and segments of the environment, the man-environment relationship, and historical environmental movements. Concept of sustainability. **(4 hours)**
- **UNIT 2- Natural Resources and Sustainable Development:** Components & classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues. The conservation and equitable use of resources, considering both intergenerational and intergenerational equity, and the importance of public awareness and education. Introduction to Sustainable Development Goals (SDGs), their targets, and challenges. **(4 hours)**
- **UNIT 3- Ecosystem, Biodiversity and Sustainable Practices:** Various natural ecosystems, learning about their structure, functions, and ecological characteristics; Ecosystem services and major ecosystem types in India. Biodiversity types and hotspots in India and worldwide. Threats to biodiversity: exploitation, invasive species. Ecosystem resilience, homeostasis, and carrying capacity, emphasizing the need for sustainable ecosystem management. Conservation methods: in-situ and ex-situ, protected areas, policies, nature reserves, and the significance of India as a mega diverse nation. **(4 hours)**
- **UNIT 4- Environmental Pollution, Waste Management, and Sustainable Development:** Environmental issues across scales: local to global. Pollution types: air, noise, water, soil, thermal, radioactive & marine pollution, their sources and impacts on businesses and communities. Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India. Importance of adopting cleaner technologies; Solid waste management; Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts. **(6 hours)**
- **UNIT 5- Social Issues, Legislation, and Practical Applications:** Dynamic interactions between society and the environment, with a focus on sustainable development and environmental ethics. Role of businesses in achieving sustainable development goals and promoting responsible consumption. Overview of key environmental legislation and the judiciary's role in environmental protection, including the Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981. Environmental justice, environmental refugees, and the resettlement and rehabilitation of affected populations; Ecological economics, human population growth, and demographic changes in India.es. **(6 hours)**

SUGGESTED READINGS:

- Roy, M. G. Edition 1st (2019) *Sustainable Development: Environment, Energy and Water Resources*. New Delhi: Ane Books.
- Garg, S. K., & Sharma, R. K. (2022). *Environmental Studies: Principles, Concepts and Applications* (2nd ed.). Khanna Publishers.
- Reddy, M. S. (2022). *Environmental Science and Engineering* (1st ed.). PHI Learning.
- Jain, S. K., & Sinha, S. K. (2023). *Fundamentals of Environmental Studies* (2nd ed.). Oxford University Press India.
- Pritwani, KS. Edition 1st (2019) *Sustainability of business in the context of environmental management*. New Delhi: CRC Press.
- Wright, R.T. & Boorse, D.F. Edition 13th (2017) *Environmental Science: Toward A Sustainable Future*. Chennai: Pearson.
- Universal Publications. "*Environmental Protection Act 1986*." (1st ed.) Universal Publications.

B.COM					
Ist Year	(Code- -----)		Semester-II		
	SEMINAR & VIVA-VOCE (PRACTICAL)		L-0, T-0, P-2		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	02	0

Course Objectives: To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.

	Course Outcomes:	Mapped Program Outcomes
CO1	Gain the communication skills and develop the ability to communicate with another person.	PO.3, PO.4
CO2	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.	PO.1, PO.4
CO3	To assess their communication, presentation skills & overall impression	PO.3, PO.4
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.	PO.1, PO.3, PO.4

SEMINAR & VIVA-VOCE

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

SEMESTER- 3

(B.COM)

BACHELOR OF COMMERCE (B.COM)

3rd SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Cost Accounting	4	1	0	5	30	70	100
		Banking & Insurance	4	0	0	4	30	70	100
MINOR		Business Organisation & Management	4	0	0	4	30	70	100
MC		Intellectual Property Rights	3	0	0	3	30	70	100
VAC		Management Paradigm from Bhagwat Geeta	2	0	0	2	30	70	100
AEC		Computer Application in Business	2	0	0	2	30	70	100
TOTAL			19	1	0	20	180	420	600

B.COM IInd Year	(Code-----)		Semester-III		
	COST ACCOUNTING		L-4, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	05	52

Course Objectives: The objective of the course in Cost Accounting is to provide students with a comprehensive understanding of the principles, concepts, and techniques used in determining and analyzing the costs of products, services, and business operations. The course aims to equip students with the knowledge and skills necessary to effectively manage costs, make informed business decisions, and support the overall financial management of an organization.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the principles, applications, and importance of cost accounting.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Calculate labour cost and understand payroll, turnover, and bonus systems.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Classify and compute overheads, absorption rates, and departmental apportionment.	PO.1, PO.3, PO.4	Remember, Understand
CO4	Apply costing methods like job and process costing to production scenarios.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Understand cost systems and prepare reconciliation between cost and financial profits.	PO.1, PO.2, PO.3, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Meaning, Objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization. **(10 hours)**
- **UNIT II- Elements of Cost: Material and Labour**
 - a. **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues- FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
 - b. **Labour:** Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turn over and fringe benefits. Methods of wage payment and the Incentive schemes-Halsey, Rowan, Taylor's Differential piece wage. **(12 hours)**
- **UNIT III- Elements of Cost Overheads:** Classification, allocation, Apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, Packing expenses, Bad debts, Research and development expenses; Activity-based cost allocation. **(12 hours)**
- **UNIT IV- Methods of Costing:** Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of working progress, joint and by-products), Service costing (only transport). **(10 hours)**
- **UNIT V- Book Keeping in Cost Accounting:** Integral and non-integral systems; Reconciliation of cost and financial accounts. **(08 hours)**

SUGGESTED READING:

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
- Nigam, B.M. Lalland I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
- Rajiv Goel, *Cost Accounting*. International Book House
- Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
- Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- Arora, M.N. *Cost Accounting– Principles and Practice*. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

B.COM IInd Year	(Code-----)		Semester-III		
	BANKING & INSURANCE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To acquaint the students with the fundamentals of banking. To develop the capability of students for knowing banking concepts & operations. To give through knowledge of banking and insurance operations. To enlighten the students regarding the new concepts introduced in the banking and insurance system.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Gather knowledge on banking and financial system in India.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Provide knowledge about commercial banks and its products.	PO.1, PO.3, PO.4	Remember, Understand
CO3	Develop awareness about modern banking services like e-banking, m-banking and internet banking.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Enable them to understand better customer relationship.	PO.1, PO.2, PO.4	Remember, Understand
CO5	Understand the types, principles, and importance of insurance.	PO.1, PO.2, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Evolution of Banking:** Origin of World Banking; Meaning, Definition & functions of a bank, Evolution of Banking in India; Indian banking system structure and organization of bank, banking regulation Act. 1949. **(10 hours)**
- **UNIT II- Types of Bank in India:** Central Bank or Reserve Bank of India- Objectives, working & functions, monetary policy, credit control measures & their effectiveness; commercial banks- objectives, working & functions; regional rural banks(RRBs), cooperative banks; developmental banks. **(10 hours)**
- **UNIT III- Technology in Banking:** Need & Importance of Technology in Banking; ATM, Credit Card, Debit Card, Tele-Banking, Net Banking, SWIFT (Society for World Wide Inter-bank Financial Tele-Communication), NEFT (National Electronic Fund Transfer), RTGS (Real Time Gross Settlement), IFSC (Indian Financial System Code), CBS (Core Banking System), IMPS (Immediate Payment Service), challenges in E-Banking, Online banking and its benefits. **(10 hours)**
- **UNIT IV- Financial Institutions & Types of Market:** Meaning & Function of Financial Institutions; Regulators of Financial Sector in India- RBI, SEBI, IRDAI, NABARD, EXIM; types of market- monetary market, capital market, meaning & nature of monetary & capital market, instruments used in monetary & capital market. **(10 hours)**
- **UNIT V- Introduction to Insurance:** Meaning & Definition of Insurance; Regulator of Insurance body in India; Types of Insurance; General Insurance & Life Insurance; Meaning, need functions & principles of general insurance; meaning, need, functions & principles of Life Insurance. **(8 hours)**

SUGGESTED READINGS:

- Sethi, J., & Bhatia, N. (2023). *Elements of Banking and Insurance* (3rd ed.). PHI Learning.
- Gurusamy, S. (2023). *A Textbook of Banking and Insurance*. Vijay Nicole Imprints.
- vijaynicole.co.in
- Kumar, C. A. (2024). *Principles of Banking and Insurance*. Self-published
- Mishkin, F. S. (2024). *Money, Banking, and Financial Markets* (2024 Release ISE). McGraw Hill Education.
- Gasiorkiewicz, L., & Monkiewicz, J. (2023). *The Digital Revolution in Banking, Insurance and Capital Markets*. Routledge.
- Saxena, A., Verma, S., & Mahajan, J. (2024). *Generative AI in Banking, Financial Services and Insurance: A Guide to Use Cases, Approaches, and Insights*. Barnes & Noble Press.
- Hargovind Dayal, *The Fundamentals of Insurance*, Notion Press.

B.COM IInd Year	(Code-----)		Semester-III		
	BUSINESS ORGANISATION & MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To help the students gain understanding of the functions and responsibilities of managers. To provide them tools and techniques to be used in the performance of the managerial job. To enable them to analyze and understand the environment of the organization. To help the students to develop cognizance of the importance of management principles.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concepts related to Business.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Demonstrate the roles, skills and functions of management.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO3	Analyze effective application of management organisation knowledge to diagnose and develop optimal managerial decisions	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO5	Formulate ways to carry out the controlling function in organizations	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Foundation of Indian Business:** Introduction, Components and Objectives of Business, Manufacturing and service sectors; Small and medium enterprises; Problems and government policy; India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising; Outsourcing-commerce. **(10 Hours)**
- **UNIT II- Business Enterprises:** Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Forms of Public Enterprises. Multinational Corporations. **(10 Hours)**
- **UNIT III- Management Planning and Organizing:** The Process of Management: Introduction, Nature and Scope, Levels and Evaluation of Management. Planning-types, Process, Limitations factors affecting Planning, stages of planning. Organizing: Concept, Nature, types formal & informal, factors affecting organizing, features, structures. **(8 Hours)**
- **UNIT IV- Staffing, Directing and Controlling:** Staffing- Concepts, Nature, Importance and Process of recruitment and selection. Directing- meaning & concepts, importance, principles, supervision. Controlling- meaning & concepts, functions, process and types, importance, span of control, theories of controlling. **(10 Hours)**
- **UNIT V- Leading and Motivation:** Leading Leadership- concepts, styles, features, importance, qualities of a good leader. Theories of leadership- Trait theory, Situational theory, Great man theory, Behavior theory. Motivation- concepts, importance, process. Theories of motivation- Maslow's need hierarchy theory, MC Gregor's theory, theory Z etc. **(10 Hours)**

SUGGESTED READINGS:

- Gupta, C. B. (2023). *Business Organisation and Management* (18th Revised ed.). Sultan Chand & Sons.
- Chhabra, T. N. (2021). *Business Organisation and Management*. Sun India Publications.
- Sherlekar, S. A., & Sherlekar, V. S. (2022). *Modern Business Organisation and Management* (4th ed.). Himalaya Publishing House.
- Bhushan, Y. K. (2016). *Fundamentals of Business Organisation & Management*. Sultan Chand & Sons.
- Saksena, S. C. *Business Organisation and Management*. Sahitya Bhawan Publications.
- Koontz, H., Weihrich, H., & Cannice, M. V. (2021). *Essentials of Management* (11th ed.). McGraw Hill Education.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Butterworth-Heinemann.

B.COM IInd Year	(Code-----)		Semester-III		
	INTELLECTUAL PROPERTY RIGHTS		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: The course aims to familiarize students with the concepts and importance of Intellectual Property Rights (IPR) in the business environment. It seeks to provide a comprehensive understanding of the types of intellectual property, the legal frameworks governing them, and the strategic management of IP assets. The course also highlights the role of IPR in innovation, creativity, and economic growth.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamental concepts of Intellectual Property Rights and their significance in the business world.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Explain the various types of intellectual property, including patents, trademarks, copyright, and trade secrets.	PO.1, PO.4	Remember, Understand
CO3	Analyze the legal frameworks and international treaties related to Intellectual Property Rights.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze
CO4	Evaluate the strategies for managing and protecting intellectual property assets in organizations.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO5	Formulate approaches to leverage Intellectual Property Rights for competitive advantage and innovation	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Intellectual Property Rights:** Definition and types of Intellectual Property; Importance of IPR in the business environment; History and evolution of IPR; International conventions and treaties (Paris Convention, Berne Convention, TRIPS Agreement, WIPO). **(7 hours)**
- **UNIT II- Patents:** Concept and criteria for patentability; Process of obtaining a patent; Patent Cooperation Treaty (PCT); Rights of patent holders; Infringement of patents and legal remedies; Case studies on patent disputes. **(7 hours)**
- **UNIT III- Trademarks and Geographical Indications:** Definition and types of trademarks; Process of registration; Protection of trademarks and brand names; Role of trademarks in marketing and brand management; Concept of Geographical Indications; Case studies on trademark infringements. **(8 hours)**
- **UNIT IV- Copyrights and Related Rights:** Definition and scope of copyrights; Copyright protection for literary, musical, and artistic works; Fair use and infringement; Rights of authors and artists; Digital rights management (DRM); Case studies on copyright issues. **(7 hours)**
- **UNIT V- Trade Secrets and Emerging Issues in IPR:** Definition and importance of trade secrets; Legal protection of trade secrets; Non-disclosure agreements (NDAs); Intellectual property in the digital age; IPR and artificial intelligence; Ethical issues in IPR. **(7 hours)**

SUGGESTED READINGS:

- Khurana, S., & Singh, P. (2022). *Intellectual Property Rights: Text and Cases*. 2nd ed. Eastern Book Company, Lucknow.
- Kumar, A. (2021). *Intellectual Property Rights and Law*. 3rd ed. Cengage Learning, New Delhi.
- Nair, V. (2023). *Intellectual Property Rights: Protection and Management*. 1st ed. McGraw Hill Education, New Delhi.
- Rao, P. S. (2022). *Intellectual Property Rights: An Overview*. 2nd ed. Oxford University Press, New Delhi.
- Bhat, M. S. (2021). *Intellectual Property Rights and Legal Framework*. 4th ed. S. Chand & Company, New Delhi

B.COM IInd Year	(Code-----)		Semester-III		
	MANAGEMENT PARADIGM FROM BHAGWAD GEETA		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: To identify some of the commonly felt problems that individuals, organizations and the society faces. To illustrate the usefulness of Gita in addressing some of these problems. To demonstrate how alternative world views and paradigms of management could be developed with knowledge of Ancient Indian wisdom such as Gita. To provide a good introduction to Ancient Indian wisdom using Gita as a vehicle

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understanding the concept of spirituality in business and workplace, and its relevance in contemporary society.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Learning the teachings and message of the Bhagavat Gita and its influence on great leaders.	PO.1, PO.2, PO.4	Remember, Understand
CO3	Gaining insights into leadership perspectives and axioms of work and performance in the context of the Gita.	PO.1, PO.2, PO.4	Remember, Understand
CO4	Developing self-management skills through understanding the mind, meditation, and values.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze,
CO5	Exploring perspectives on sustainability and death as a creative destruction process and their implications for business, innovation, change management, and growth.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Spirituality in Business and Workplace:** Current Challenges in Business Management & Society-Current problems in Business Management, Issues of personal satisfaction, motivation & inspiration, Societal Challenges, Way forward; Relevance of Ancient Indian Wisdom for contemporary society- Some aspects of learning and understanding Ancient Indian Literature, Three dimensional nature of Ancient Indian Literature; Spirituality in Business, The notion of Spirituality-The concept of Spirituality, Reconciling the “world outside” with the “world within”, The conceptualization of God- Universe – Living Beings. **(5 Hours)**
- **UNIT II- Bhagavad Gita & its relevance:** Introduction to Bhagavad Gita–Brief storyline of Mahabharata - Message of the Bhagavad Gita Context of Kurukshetra War– The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita– Karma Yoga, Jnana Yoga and Bhakti Yoga; Gita’s influence on Great Leaders; Relevance of Mahabharata for modern times. **(5 Hours)**
- **UNIT III- Perspectives on Leadership and Work:** Failed Leadership: Causes & Concerns-Arjuna’s predicament and arguments for no war, Krishna’s response, Issues & implications for Leadership; Leadership Perspectives in the Gita- Existing theories in Leadership, Level 5 leadership (Jim Collins), Inspirational Leadership ideas in Gita; Axioms of Work & Performance, The Notion of Meaningful Work Alternative Perspectives on Work & Performance, Gita’s Paradigms on Work, The Paradox of Work & No work, Discovering the Joy of Work. **(5 Hours)**
- **UNIT IV- Perspectives on Self-Management:** Mind as a key player in an individual- The problem of mental stress, Understanding the mind & its ways, Diagnosing some of the personal problems that we face, Notion of building stronger inner-self; Meditation as a tool for self-management-Role of Meditation in winning over the mind, Role of Yoga in improving managerial performance; Role of Yoga in addressing stress & burnout of managers, Mind as a key player in an individual, Self- Management by understanding the world within- The issue of winning over the mind, Understanding the “World within”; Values & their role in Self- management, Shaping the personality through Trigunas. **(5 Hours)**
- **UNIT V- Perspectives on Life and Society:** Perspectives on Sustainability-The Vexing problem of Sustainability, The Paradigm of Yajna: The cardinal principle of sustainability, Implications for Business, Environment & Ecology; Death as a creative destruction process - The notion of death, Unique assumptions about death & its relevance for living, Implications for Business, Innovation, Change Management and Growth; Law of Conservation of Divinity, Conclusions. **(4 Hours)**

SUGGESTED READINGS:

- Swami Ranganathananda, (2001), “Universal Message of the Bhagavad Gita”, 3 Volumes, Advaita Ashrama, Kolkata.
- Swami Dayananda Saraswati, (2007), “The value of values”, Arsha Vidya Research & Publication Trust, Chennai.
- Swami Chinmayananda, (1996), “Holy Geeta”, Central Chinmaya Mission Trust, Mumbai.
- Geus, A. (1997), “The Life Span of a Company: Chapter 1 in The Living Company”,
- Nicholas Brealey Publishing, London, pp. 7 – 19.
- Beer, S. (1994). “May the Whole Earth be Happy: Loka Samastat Sukhino Bhavantu”,
- Interfaces, 24 (4), 83 – 93.
- Mahadevan, B. (2013). “Spirituality in Management: Sparks from the Anvil”, IIM B Management Review, 25 (2).
- Houston, D.J. and Cartwright K.E. (2007), “Spirituality and Public Service”. Public Administration Review, Jan. – Feb., 2007, 88 – 102.
- Payne, S.G. (2010). “Leadership and spirituality: Business in the USA”, The International Journal of Leadership in Public Services, 6 (2), 68 – 72.
- Poole, E. (2007). “Organizational Spirituality – A literature review”, Journal of Business Ethics, 84, pp. 577 – 588.
- Bhattathiri, M.P. “Bhagavad Gita and Management”
- Mahadevan, B. (2009). “Shrimad Bhagavad Gita – Ideas for Modern Management”, One day Seminar on “Towards a New Paradigm of Business management: Alternative Perspectives from Ancient Indian Wisdom”, IIM Bangalore, December 12, 2009.
- (2012). “Bhagavad Gita and Management”, Arsha Vidya News Letter, April 2012, 23–30.
- Ancona, D., Malone, T.W., Orlikowski, W.J. and Senge, P.M. (2007), “In praise of the incomplete leader”, Harvard Business Review, 85 (2), 92 – 100.
- Mahadevan, B., (2013). "Inspirational Leadership: Perspectives from Gītā", Chapter 13 in Sanskrit and Development of World Thought, Kutumba Sastry V. (Ed.), D K Print World, New Delhi, pp 199 - 210.
- Mehrotra, R. (2010). “Work Builds, Charity Destroys”, Chapter 8 in Ennoble, English course book, Second Year Pre-University, The Karnataka Text Book Society, pp. 63 – 70.

B.COM IInd Year	(Code-----)		Semester-III		
	COMPUTER APPLICATION IN BUSINESS		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: This course is designed to teach students the theoretical approach to information technology and management information systems within a business/computer science environment. The course aims to enhance students' understanding of the practical applications of computer systems and their impact on business operations and decision-making.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO2	Demonstrate employability skills and a commitment to professionalism	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO3	Operate a variety of advanced spreadsheet, operating system and word processing functions.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyse
CO4	Solve a range of problems using office productivity applications, and adapt quickly to new software releases.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Word Processing:** Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Auto correct, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video; Mail Merge: Including linking with Data base; Printing documents, Creating Business Documents using the above facilities. **(6 Hours)**
- **UNIT II- Preparing Presentations:** Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities. **(6 Hours)**
- **UNIT III- Spreadsheet and its Business Applications:** Spreadsheet concepts, Managing work sheets; Formatting, Entering data, Editing and Printing a work sheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Data base, and Text functions. **(6 Hours)**
- **UNIT IV- Creating Business Spreadsheet:** Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression. **(6 Hours)**

SUGGESTED READINGS:

- Kumar, B. (2017). *Mastering MS Office: Computer Skill Development—Be Future Ready*. V&S Publishers.
- Bangia, R. (2015). *Learning Microsoft Office 2010*. Khanna Book Publishing Company.
- Patel, Y. (2017). *MS Office*. V&S Publishers.
- Sinha, P. K., & Sinha, P. (2020). *Computer Fundamentals* (8th ed.). BPB Publications.
- Rajaraman, V. (2018). *Introduction to Information Technology* (3rd ed.). Prentice Hall India Pvt. Ltd.
- Hunt, R., & Shelley, J. (2000). *Computers and Commonsense* (4th ed.). Prentice Hall of India.

SEMESTER-4

(B.COM)

BACHELOR OF COMMERCE (B.COM)

4th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Corporate Accounting	4	1	0	5	30	70	100
		Auditing & Corporate Governance	3	0	0	3	30	70	100
		International Business	3	0	0	3	30	70	100
MINOR		Business Law	4	0	0	4	30	70	100
AEC		An Introduction to Digital Marketing	2	0	0	2	30	70	100
SEC		Comprehensive Viva-Voce				3	30	70	100
TOTAL			16	1	0	20	180	420	600

Note: - Summer Training / Internship for 6 - 8 weeks in the industry or corporate world / Research or Academic Institute shall be compulsory for all students immediately after 4th Semester Examinations. This component will be evaluated during the 5th semester in their summer training/internship report file.

B.COM IInd Year	(Code-----)		Semester-IV		
	CORPORATE ACCOUNTING		L-4, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	05	52

Course Objectives: To equip students with a comprehensive understanding of advanced corporate accounting practices including share capital, debentures, company final accounts, amalgamation, and consolidation. It also aims to develop practical skills in preparing banking company accounts and cash flow statements as per Indian Accounting Standards.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand accounting procedures for share capital, debentures, and preference shares.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Prepare final accounts of companies as per Schedule III of the Companies Act, 2013.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO3	Apply accounting standards for company amalgamation and internal reconstruction.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO4	Prepare consolidated balance sheets for holding and subsidiary companies.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO5	Analyze and prepare banking company accounts and cash flow statements as per Ind-AS 7.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Accounting for Share Capital & Debentures:** Issue, Forfeiture and reissue of forfeited shares: Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. **(12 Hours)**
- **UNIT II:**
 - a. **Final Accounts:** Preparation of profit and loss account and balance sheet of corporate entities as per Schedule III of Companies Act 2013.
 - b. **Valuation of Good will and Valuation of Shares:** Concepts and calculation: Simple problem only. **(10 Hours)**
- **UNIT III- Amalgamation of Companies:** Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal reconstruction: Concepts and accounting treatment excluding Scheme of reconstruction. **(10 Hours)**
- **UNIT IV- Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21(ICAI). **(10 Hours)**
- **UNIT V:**
 - a. **Accounts of Banking Companies:** Difference between balance sheet of banking and non-banking companies; prudential norms; Asset structure of a commercial bank; Non-Performing Assets (NPA)
 - b. **Cash Flow Statement:** Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7. **(10 Hours)**

SUGGESTED READINGS:

- Monga, J. R., & Bahadur, R. (2025). *Fundamentals of Corporate Accounting: Text and Assignments* (2025 Edition, under NEP). Mayur Paper Backs.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts: Volume II*. S. Chand Publishing.
- Maheshwari, S. N., & Maheshwari, S. K. (2025). *Corporate Accounting* (6th ed.). Vikas Publishing House.
- Sehgal, A., & Sehgal, D. (2015). *Fundamentals of Corporate Accounting*. Taxmann Publications.
- S.K. Singh. (2020). *Corporate Accounting*. SBPD Publication.

B.COM IInd Year	(Code-----)		Semester-IV		
	AUDITING CORPORATE GOVERNANCE		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: The objective of the course is to provide students with a comprehensive understanding of the principles, practices, and regulatory frameworks related to auditing and corporate governance. To enable learners to understand the course in accordance with the current legal requirements and professional standards.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Describe the audit and other assurance engagements, types of audit and objectives of audit.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO2	Explain the qualification, rights, duties and liabilities, professional ethics of an auditor.	PO.1, PO.4	Remember, Understand
CO3	Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Understand and analyse various areas where audit is used to become a good leader at times when required.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze
CO5	Understand the concept of corporate governance in organisations and its essence for management which will improve their decision making skills.	PO.1, PO.2, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Introduction to Auditing:** Meaning and Objectives of Auditing, Types of Audits, Advantages & Disadvantages of Audit; Basic principles of governing, difference between auditing & accounting audit. **(7 Hours)**
- **UNIT II- Company Auditor:** Appointment Procedures- Qualifications & Disqualifications, Rotation, Removal, Remuneration, Rights & Duties; Auditors Report-Contents and types; Liabilities of statutory auditors under the company's act 2013. **(7 Hours)**
- **UNIT III- Internal Check & Internal Control:** Objects of Internal Check, Auditor's Duty in respect of Internal Check, Objects of Internal Control, Internal Control & Auditor, Limitations Internal Audit, Audit Procedures. **(7 Hours)**
- **UNIT IV- Special Areas of Audit & Accounting Standards:** Cost Audit, Tax Audit, Management Audit, CAG Audit, Accounting Standards- Standard on Auditing, Standards on Internal Audit. **(7 Hours)**
- **UNIT V- Introduction to Corporate Governance:** Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/ E-governance; Corporate Governance in Public Sector Undertakings; Corporate Funding of Political Parties; Class Action. **(8 Hours)**

SUGGESTED READINGS:

- Mehta, B. K., Kumari, A., & Mittal, R. (2021). *Auditing and Corporate Governance*. SBPD Publications.
- Singh, A. K., & Gupta, L. (2011). *Auditing: Theory and Practice*. Galgotia Publishing Company.
- Rani, G. D., & Mishra, R. K. (2009). *Corporate Governance: Theory and Practice*. Excel Books.
- Gupta, K., & Arora, A. (1996). *Fundamentals of Auditing*. Tata McGraw-Hill Publishing Co. Ltd.
- Kumar, R., & Sharma, V. (2018). *Auditing: Principles and Practice*. PHI Learning.
- Jha, A. (2018). *Auditing*. Taxmann Publications.

B.COM IInd Year	(Code-----)		Semester-IV		
	INTERNATIONAL BUSINESS		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: The course aims to expose students to the concept, importance, and dynamics of international business, particularly focusing on India's involvement in global operations. It covers globalization's impact on business complexity, international trade theories, policies, trade organizations, the international financial environment, contemporary issues in international operations, and methods for trade promotion and foreign investment encouragement.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand international business complexities, globalization's impact, and entry modes.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Analyze trade theories, policies, and global trade organizations like WTO and IMF.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyse
CO3	Assess factors affecting exchange rates, government interventions, and rate determination theories.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyse
CO4	Examine the international financial environment, including foreign exchange markets and investments.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO5	Critically evaluate issues in international business operations, including organizational structures, outsourcing, and IT's role.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyse, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction:** International business contrasted with domestic business-complexities of international business; Internationalization Stages - EPRG Framework. Modes of entry into international business. International Business Environment: National and foreign environments and their Components - economic, cultural and political-legal environments. **(7 hours)**
- **UNIT II- Trade Theories:** Theories of international trade-Theories of International Trade Mercantilists, Absolute Cost and Comparative Advantage, Factor Proportions, Neo-factor Proportions Theories, Country Similarity Theory; Intra-industry Trade, TRIPS & TRIM policy, Tariff and Non-Tariff Barriers in Global Businesses. **(8 hours)**
- **UNIT III- Introduction to Foreign Direct Investment:** Introduction Foreign Direct Investment in the World Economy, Trends in FDI Theories of Foreign Direct Investment, Greenfield and Brownfield FDI, Benefits and Costs of FDI, International Institutions-WTO – Its objectives, principles, organizational structure and functioning; WTO and Developing Countries; World Bank- & its group, IMF, IFC and the Liberalization of FDI, CAGE Model. **(7 hours)**
- **UNIT IV- Economic Integration:** Economic indicators and their impact on international business decisions, Regional Economic Integration and Trade Blocs, Basic Principles of Multilateral Trade Negotiations, Instruments of Trade Regulation, FDA, custom union, common market economic union, Emerging Markets and Developing Economies. Foreign investments - types and flows; Foreign investment in Indian perspective. **(7 hours)**
- **UNIT V- Emerging Trends in International Business:** Organizational structure for international business operations; Contemporary Issues in International Business: Environmental and Labor issues; Outsourcing and its potentials for India; Implications of Brexit on international business laws, the rise of digital platforms, and ecommerce. Re-shoring and Nearshoring Trend, Impact of pandemic on International Business. **(7 hours)**

SUGGESTED READINGS:

- Hill, Charles W.L., & Jain, Arun Kumar (2020). *"International Business."* 11th ed. Tata McGraw-Hill, New Delhi.
- Johnson, Derbe, & Turner, Colin (2017). *"International Business: Themes & Issues in the Modern Global Economy."* 2nd ed. Routledge, London.
- Cherunilam, Francis (2018). *"International Business: Text and Cases."* 9th ed. Prentice Hall of India Ltd.
- Daniels, John D., Radebaugh, Lee H., & Sullivan, David P. (2018). *"International Business."* 16th ed. Pearson Education.
- Justin, Paul (2016). *"International Business."* 2nd ed. Prentice Hall of India Ltd.
- Czinkota, Michael R., et al. (2019). *"International Business."* 8th ed. Fort Worth: The Dryden Press.
- Reserve Bank of India (RBI) (2020). *"Report on Currency & Finance."* Various issues.
- Griffin, Ricky W., & Pustay, Michael W. (2019). *"International Business: A Managerial Perspective."* 9th ed. Prentice Hall.

B.COM IInd Year	(Code-----)		Semester-IV		
	BUSINESS LAW		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Knowledge: Basic and broad knowledge in business laws in commerce and management. Ability to apply concepts, principles and theories to understand simple business laws. Understanding: Make students aware about the various laws and practices followed in the management. Awareness of the global business laws and its impacts on businesses.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Explain the concepts in business laws with respect to national and foreign trade.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Apply the global business laws to current business environment.	PO.1, PO.2, PO.4	Remember, Understand, Apply
CO3	Analyze the principle of international business and strategies adopted by firms to expand globally.	PO.1, PO.2, PO.4	Remember, Understand, Apply, Analyze
CO4	Understand the complexities associated with business laws in the organizations and integrate the learning in handling the complexities of laws in business.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Integrate concept of business law with national and international business.	PO.1, PO.2, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I: The Indian Contract Act, 1872: General Principles of Contract:** Contract – Meaning, Characteristics and kinds, Essentials of a valid contract - Offer and acceptance, Consideration, Contractual capacity, Free consent, Legality of objects. Void agreements. Discharge of a contract – Modes of discharge, Breach and remedies against breach of contract. Contingent contracts, Quasi – contracts. **(10 Hours)**
- **UNIT II:**
 - a. **The Indian Contract Act, 1872: Specific Contracts:** Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.
 - b. **The Companies Act. 2013:** Nature & Kinds of Companies, Company formation, Management meeting & winding up of Companies. **(8 Hours)**
- **UNIT III: 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. **(10 Hours)**
- **UNIT IV: Partnership Laws**
 - a. **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.
 - b. **The Limited Liability Partnership Act, 2008 (An overview):** Salient Features of LLP; Differences between LLP and Partnership, LLP and Company LLP Agreement; Partners and Designated Partners, Incorporation Document; Incorporation by Registration, Partners and their Relationship. **(10 Hours)**
- **UNIT V: The Negotiable Instruments Act 1881**
 - a. **Negotiable Instruments** : Meaning, 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. Bouncing of Cheque.
 - b. **Intellectual Property Rights:** Concepts, WIPO, Patents, Trademarks, Copyrights, emerging issues in intellectual property. **(10 Hours)**

SUGGESTED READINGS:

- Kuchhal, M. C., & Kuchhal, V. (2024). *Business Law: As per latest syllabi of universities in India* (9th ed.). Vikas Publishing House.
- Singh, A., & Malik, V. (2024). *Business Law* (12th ed.). Eastern Book Company.
- Kumar, R. (2023). *Legal Aspects of Business* (6th ed.). Cengage Learning.
- Maheshwari, S. N., & Maheshwari, S. K. (2018). *Business Law*. Himalaya Publishing House.
- Tulsian, P. C., & Tulsian, B. (2021). *Business Law* (3rd ed.). McGraw Hill Education.
- Pathak, A. (2013). *Legal Aspects of Business* (6th ed.). McGraw Hill Education.

B.COM IInd Year	(Code-.....)		Semester-IV		
	AN INTRODUCTION TO DIGITAL MARKETING		L-2, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	02	24

Course Objectives: This course aims to provide students with a comprehensive understanding of digital marketing concepts, strategies, tools, and techniques. It focuses on the significance of digital marketing, the digital marketing landscape, the behavior and expectations of digital consumers, and the practical application of digital marketing tools and strategies

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamentals and evolution of digital marketing.	PO.1, PO.2, PO.4	Remember, Understand
CO2	Learn about digital users, marketing strategies, and plan creation in the Indian market.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Gain knowledge of key terms like PPC, SEO, social media, affiliate, email, and mobile marketing.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Develop and implement digital advertising strategies using various tools.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze,
CO5	Recognize the role of video marketing and blogging, and analyze marketing case studies.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction-** Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape, Key Drivers, Digital Consumer & Communities, Gen Y & Netizen's expectation & influence wrt Digital Marketing. **(4 Hours)**
- **UNIT II- Digital Users in India-** The Digital users in India, Digital marketing Strategy- Consumer Decision journey, POEM Framework, Segmenting & Customizing messages, Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan. **(5 Hours)**
- **UNIT III- Terms used in Digital Marketing-** Terminology used in Digital Marketing, PPC and online marketing through social media, Social Media Marketing, SEO techniques, Keyword advertising, Google web-master and analytics overview, Affiliate Marketing, Email Marketing, Mobile Marketing. **(5 Hours)**
- **UNIT IV- Digital Advertising -** Display advertising, Buying Models, different type of ad tools, Display advertising terminology, types of display ads, different ad formats, Ad placement techniques, Important ad terminology, Programmatic Digital Advertising. **(5 Hours)**
- **UNIT V- Video Marketing and Blogging-** Introduction to Video Marketing, Types, Strategy, Need, Benefits and Challenges. Blogs- Meaning, Importance, Issues and Challenges. Case studies on digital marketing. Difference- Traditional marketing and Digital marketing. Benefits and challenges. Tools for effective Digital Marketing. **(5 Hours)**

SUGGESTED READING:

- Gupta, S. (2021). *Digital marketing* (2nd ed.). McGraw-Hill Education India.
- Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing: Strategy, implementation, and practice* (7th ed.). Pearson India.
- Agarwal, V. (2020). *Digital marketing for beginners: A practical approach*. SAGE Publications India.
- Tuten, T. L., & Solomon, M. R. (2019). *Social media marketing* (3rd ed.). Pearson India.
- Kaur, H. (2021). *Digital marketing: An Indian perspective*. Vikas Publishing House.
- Bharadwaj, D. (2020). *Digital marketing strategies: An Indian context*. Himalaya Publishing House.

B.COM IInd Year	(Code- -----)		Semester-IV		
	COMPREHENSIVE VIVA-VOCE		L-0, T-0, P-3		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	03	00

Course Objectives: The course aims to raise awareness of current trends and research in related topics. Students are assigned a topic to prepare and present a seminar report, evaluated by examiners through presentations and viva-voce. This process assesses their knowledge depth, presence of mind, and identifies areas for improvement through targeted questioning and feedback.

	Course Outcomes:	Mapped Program Outcomes
CO1	Gain the communication skills and develop the ability to communicate with another person.	PO.1, PO.4
CO2	Understand ethical issues in business trends, researches and other related topics.	PO.1, PO.2, PO.4
CO3	To illustrate, assess their communication, presentation skills, and overall impression.	PO.1, PO.4
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.	PO.1, PO.2, PO.4

COMPREHENSIVE VIVA-VOCE

The comprehensive viva-voce is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

SEMESTER-5

(B.COM)

BACHELOR OF COMMERCE (B.COM)

5th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Income Tax	3	1	0	4	30	70	100
		Research Methodology	4	0	0	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		e-Commerce	4	0	0	4	30	70	100
Internship		Summer Internship Report & Viva-Voce				4	30	70	100
TOTAL			15	1	0	20	150	350	500

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**

- **Financial Management Group**

F1- Management of Financial Services

F2- Public Finance

- **Human Resource Management Group**

H1- Human Resource Management

H2- Wages & Salary Administration

- **Marketing Management Group**

M1- Principle of Marketing

M2- Marketing Communication & Advertising

- **Economics Group**

E1- Micro Economics

E2- International Trade

B.COM					
IIIrd Year	(Code-.....)		Semester-V		
	INCOME TAX		L-3, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Introduce students to the fundamental concepts of income tax, its scope, importance, and legal framework. Enable students to calculate taxable income and tax liability available under the Income Tax Act. Familiarize students with the assessment process, including tax audits, to ensure compliance with income tax laws.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Compute taxable income under different heads like salary, house property, business, capital gains, and other sources.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Apply tax laws, exemptions, and deductions to determine total taxable income and tax liability.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO3	Analyze tax implications for individuals and businesses within the legal framework.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Evaluate effective tax planning strategies to minimize tax liability legally.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze,
CO5	Prepare accurate and compliant income tax returns for submission to tax authorities.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Basic concept:** Overview of the Income Tax Act, 1961, Key definitions: Person, Income, Gross Total Income, Concepts: Tax Planning, Tax Avoidance, Tax Evasion, Assessment Year vs. Previous Year, Capital & Revenue Receipts/Expenditure, Residential Status and Incidence of Tax, Agricultural Income and Exempted Income. Permanent Account Number (PAN), Tax Deducted at Source (TDS). **(8 Hours)**
- **UNIT II- Income from Salaries:** Meaning and scope of Salary, Allowances, Perquisites, and Profits in lieu of Salary, Provident Fund and Gratuity, Taxability rules and exemptions, Computation of taxable Salary Income. **(10 Hours)**
- **UNIT III- Income from House Property and Other Sources:** Basis of Charge and Ownership, Annual Value, Deductions, and Self-Occupied Property, Exempt House Property Income, Income from Other Sources: Scope and Types, Deductions and computation with examples. **(10 Hours)**
- **UNIT IV- Profits and Gains from Business or Profession & Capital Gains:** Basis of computation, allowed deductions, depreciation, Tax planning aspects of business income, Capital Gains: Definitions, Types of Assets, Exemptions, Cost Inflation Index, Transfers, and Capital Gains Account Scheme, Computation of Capital Gains. **(10 Hours)**
- **UNIT V- Computation of Total Income, Tax Liability & Return Filing:** Set-off and Carry Forward of Losses, Clubbing and Deemed Incomes, Deductions from Gross Total Income (Sec 80), Computation of Total Taxable Income with illustrations, Types of Assessment, Practical exposure: Filing of Returns of Income & TDS, Advance Tax Provisions. **(10 Hours)**

SUGGESTED READINGS:

- Singhania, V. K., & Singhania, K. (2024). *Direct taxes: Law and practice* (70th ed.). Taxmann Publications Pvt. Ltd.
- Taxmann Publications Pvt. Ltd. (2024). *Income Tax Act, 1961* (Bare Act) (69th ed.). Taxmann Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2024). *Students' guide to income tax* (71st ed.). Taxmann Publications Pvt. Ltd.
- Gupta, R. (2025). *Direct taxes manual* (33rd ed., Vols. 1–2). Bharat Law House Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2024). *Master guide to Income Tax Act*. Wolters Kluwer India Pvt. Ltd.
- Manoharan, T. N., & Hari, G. R. (2025). *Direct tax laws & international taxation* (2025 ed., Vols. 1–2). Snow White Publications Pvt. Ltd

B.COM					
IIIrd Year	(Code-.....)		Semester-V		
	RESEARCH METHODOLOGY		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of this subject is to develop an understanding of various research methods and techniques, and to provide students with the skills required to design, conduct, and analyze research studies. The course aims to enable students to critically evaluate research studies and apply research findings to real-world situations.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Analyze the significance, types and criteria of good research.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Understand various research designs.	PO.1, PO.2, PO.3	Remember, Understand
CO3	Evaluate the various types of sampling designs.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO4	Gain knowledge on data collection and guide lines for constructing questionnaire and schedule.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze,
CO5	Gain knowledge on interpretation and report writing.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Research:** Introduction Concept, Nature, Scope, Need, Role, Advantages and Limitations of Business Research, Characteristic of Research, Types of Research: Exploratory, Descriptive and Experimental etc., Features of a good Research. **(10 Hours)**
- **UNIT II- Process of Research:** Research Process; Problem Formulation and statement of Research Objectives, Research Plan and Concept of Research Design, Types of Research Design. **(8 Hours)**
- **UNIT III- Sampling and Questionnaire Design and Construction:** Introduction to Sampling, Sampling Process, Sampling Designs, types, sample size, sampling errors. Data Collection - methods – tools- Data Sources: Primary, secondary, methods of collection of data. Steps Involved in Questionnaire Construction, Questionnaire Design, Attitude Measurement, Types of Scales for Attitude Measurement. **(10 Hours)**
- **UNIT IV- Hypothesis Testing:** Basic Aspects of Hypothesis Testing, Type I and Type II Errors, Applications of T- Test, Z Test, F-Test, Introduction to Computerized Statistical Packages. **(10 Hours)**
- **UNIT V- Report Writing:** Report writing, types of reports; Structuring the Report, Report writings styles, Chapter format, Presentation of tables and figures; Referencing- Documentation-Use and format of appendix- Index. **(10 Hours)**

SUGGESTED READING:

- Kothari, C. R. (2023). *Research Methodology: Methods and Techniques* (4th ed.). New Age International Publishers.
- Bhattacharyya, D. K. (2013). *Research Methodology* (3rd ed.). Excel Books.
- Ramanath, H. R. (2010). *Research Methodology & Operations Research*. Himalaya Publishing House.
- Shenoy, G. V., & Pant, M. (2010). *Statistical Methods in Business and Social Sciences* (1st ed.). Macmillan Publishers India Ltd.
- Chawla, D., & Sondhi, N. (2016). *Research Methodology: Concepts and Cases* (2nd ed.). Vikas Publishing House.
- Cooper, D. R., & Schindler, P. S. (2006). *Business Research Methods* (9th ed.). Tata McGraw-Hill Education.

B.COM IIIrd Year	(Code-.....)		Semester-V		
	e-COMMERCE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course in E-commerce is to provide students with a comprehensive understanding of the principles, concepts, and practices related to conducting business transactions and activities online. The course aims to equip students with the knowledge and skills necessary to navigate the digital marketplace, develop e-commerce strategies, and effectively manage online business operations.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basic concepts and technologies used in the field of management information systems.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Be aware of the ethical, social, and security issues of information systems.	PO.1, PO.5	Remember, Understand
CO3	Effectively integrate IT-based solutions into the user environment and be familiarized with the IT Act 2000.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Understand and use current techniques, skills, and tools necessary for computing practice in the e-payment system.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze,
CO5	Analyse and deal with all the business transactions occurring online.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business. **(10 Hours)**
- **UNIT II- Planning Online-Business:** Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E – commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system. **(10 Hours)**
- **UNIT III- Technology for Online-Business:** Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference. **(10 Hours)**
- **UNIT IV- Operations of E Commerce:** Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems. **(8 Hours)**
- **UNIT V- Security and Legal Aspects of E-Commerce:** Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws– Relevant Provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication. **(10 Hours)**

SUGGESTED READINGS:

- Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwal, *Business on the Net: An Introduction to the Whats and Hows of E -Commerce*, Macmillan India Ltd.
- Bajaj, Deobyani Nag, *E-Commerce*, Tata McGraw Hill Company, New Delhi.
- Turban, E., et. al., *Electronic commerce: A Managerial Perspective*, Pearson Education Asia.
- Diwan, Prag and Sunil Sharma, *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International, Delhi.
- Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for managers*, Pearson Education.
- Greenstein, M. and T.M. Feinman, *Electronic Commerce: Security, Risk Management and Control*, Tata McGraw hill.
- Kosiur, David, *Understanding Electronic Commerce*, Prentice Hall of India Private Ltd., New Delhi.

B.COM IIIrd Year	(Code-)		Semester-V		
	SUMMER INTERNSHIP & VIVA-VOCE		L-0, T-0, P-4		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	04	00

Course Objectives: The subject "Summer Training Report" is designed to enable B.Com students to gain practical, hands-on experience in a professional setting. This subject focuses on: Applying theoretical knowledge in real-world business environments, developing critical skills such as problem-solving, teamwork, and adaptability, enhancing understanding of industry practices and organizational dynamics and offering networking opportunities that facilitate career exploration and growth.

	Course Outcomes:	Mapped Program Outcomes
CO1	Students will apply academic knowledge to real-world business scenarios, enhancing their practical skills.	PO.1, PO.2, PO.3, PO.4
CO2	Students will develop essential professional competencies, including communication, problem-solving, and adaptability.	PO.1, PO.2, PO.3, PO.4
CO3	Gain insights into industry practices and dynamics, fostering a deeper understanding of the business environment.	PO.1, PO.2, PO.3
CO4	Expand professional networks, explore career options, and clarify future career goals.	PO.1, PO.4

INTERNSHIP: SUMMER TRAINING

Each student is required to undergo 45 – 60 days of training in any organization immediately after completing the fourth semester. A training report on the pattern approved by the teacher in charge of training shall be submitted by the student in duplicate to the teacher in – charge. The student shall have to bear all the expenses on training including traveling and daily maintenance and the expenses on preparation of the training report. There will be no vacation after the fourth-semester examination and students shall proceed to summer training.

SPECIALIZATION GROUPS (Semester-V)

FINANCIAL MANAGEMENT GROUP	
	F1- Management of Financial Services
	F2- Public Finance
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- Human Resource Management
	H2- Wages & Salary Administration
MARKETING MANAGEMENT GROUP	
	M1- Principles of Marketing
	M2- Marketing Communication & Advertising
ECONOMICS GROUP	
	E1- Micro Economics
	E2- International Trade

FINANCIAL MANAGEMENT GROUP

2w

B.COM IIIrd Year	(Code-F1.....)		Semester-V		
	MANAGEMENT OF FINANCIAL SERVICES		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course "Management of Financial Services" is to provide students with a comprehensive understanding of the principles, concepts, and practices involved in effectively managing financial services in the modern business environment. This course aims to equip students with the necessary knowledge and skills to navigate the complex world of financial services and make informed decisions to achieve organizational goals.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand financial services and the roles of various financial intermediaries.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Learn the functions of depository and non-depository institutions.	PO.1, PO.2, PO.3	Remember, Understand
CO3	Gain knowledge of merchant banking and venture capital in India.	PO.1, PO.2, PO.3	Remember, Understand
CO4	Understand leasing, hire-purchase, and factoring, including legal and tax aspects.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO5	Learn about credit rating services and the role of rating agencies in India.	PO.1, PO.2, PO.3, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Financial Services:** Meaning and Concepts, Need for Financial Services, Various Types of Financial Services, Fund Based and Non Fund Based, Characteristics and Role of Financial Intermediaries. **(8 Hours)**
- **UNIT II-**
 - a. **Depository Institutions and Financial Services:** Commercial Banks and their changing role, Functioning of banks, Financial services and Banking System.
 - b. **Non Depository Institutions:** Finance Companies and Mutual Funds and Pension Funds- A Financial Services and their Role. **(10 Hours)**
- **UNIT III- Merchant Banking and Venture Capital:** The Concept of Merchant banking Services of Merchant Bankers, Merchant Banking in India- Rules and Regulations Management of Capital Issues, Fixed Deposits and Debenture Issues, Venture Capital- The Concept and Characteristics, Growth of Venture Capital Services in India. **(10 Hours)**
- **UNIT IV-**
 - a. **Leasing:** Concept, Types, Legal and Tax Aspects, Hire- Purchase, Lease structuring.
 - b. **Factoring:** Concept and Characteristics, Types of Factoring, Factoring in India, Factoring and Bill Rediscounting.
 - c. **Forfeiting:** Meaning and Mechanism of Forfeiting. **(10 Hours)**
- **UNIT V- Credit Rating Services:** Concept and Types, Function of Credit Rating Agencies, Credit Rating Agencies in India. Recent developments in credit rating. Role of IT in credit rating. **(10 Hours)**

SUGGESTED READING:

- Bhole, L. M., & Mahakud, J. (2017). Financial institutions and markets: Structure, growth and innovations (6th ed.). McGraw Hill Education India.
- Saunders, A., Cornett, M. M., & Jain, A. (2021). Financial markets and institutions (7th ed.). McGraw Hill Education India.
- Khan, M. Y. (2019). Financial services (10th ed.). McGraw Hill Education India.
- Sasidharan, K. (2008). Financial services and system. McGraw Hill Publishing Company.
- Gomez, C. (2008). Financial markets, institutions and financial services. Prentice Hall of India.
- Saunders, A. (2007). Financial institutions management: A risk management approach (6th ed.). McGraw Hill Publishing Company.

B.COM IIIrd Year	(Code-F2.....)		Semester-V		
	PUBLIC FINANCE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To equip students with a foundational understanding of the financial functioning of governments, including revenue generation, expenditure management, public debt, and fiscal policy, enabling them to analyze economic decisions and public policy effectively.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the scope and significance of public finance in a modern economy.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Explain the structure of public revenue and the principles of taxation.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO3	Analyze trends and effects of public expenditure on economic development.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Evaluate the nature, burden, and management of public debt.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze, Evaluate
CO5	Interpret government budgets and fiscal policies in the context of India's economy.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Public Finance:** Meaning, Nature, Scope, and Importance of Public Finance, Public Finance vs Private Finance, Role of Government in the Economy, Principles of Public Finance, Government Budget: Concepts and Objectives. **(10 Hours)**
- **UNIT II- Public Revenue:** Sources of Public Revenue, Classification of Taxes: Direct and Indirect Taxes, Principles of Taxation (Canons of Taxation), Theories of Taxation: Benefit and Ability to Pay, Taxable Capacity and Incidence of Taxation. **(10 Hours)**
- **UNIT III- Public Expenditure:** Meaning and Classification of Public Expenditure, Theories of Public Expenditure (Wagner's Law, Peacock-Wiseman Hypothesis), Effects of Public Expenditure on Production, Distribution, and Employment, Causes of Growth in Public Expenditure, Control and Management of Public Expenditure. **(10 Hours)**
- **UNIT IV- Public Debt:** Public Debt: Meaning and Types, Sources of Public Borrowing, Burden of Public Debt – Internal vs External Debt. Redemption and Management of Public Debt, Debt Sustainability and Fiscal Deficit. **(8 Hours)**
- **UNIT V- Government Budget and Fiscal Policy:** Budgetary Procedure in India, Types of Budget: Revenue, Capital, Performance, Zero-Based, Fiscal Policy – Objectives, Tools, and Types, Budget Deficits: Revenue, Fiscal, Primary Deficits, Role of Fiscal Policy in Developing Economies. **(10 Hours)**

SUGGESTED READING:

- Musgrave, R. A., & Musgrave, P. B. (1989). *Public finance in theory and practice* (5th ed.). McGraw-Hill.
- Tyagi, B. P. (2021). *Public finance* (28th ed.). Jai Prakash Nath & Co.
- Singh, S. K. (2020). *Public finance in theory and practice*. S. Chand Publishing.
- Jain, K. K., & Bhatia, H. L. (2021). *Public finance*. Vikas Publishing House.
- Lekhi, R. K. (2022). *Public finance*. Kalyani Publishers.

HUMAN RESOURCE MANAGEMENT GROUP

B.COM IIIrd Year	(Code-H1.....)		Semester-V		
	HUMAN RESOURCE MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to help students to understand how HR plays a functional role, needed for organizational effectiveness and management. Understand the difference between functional and strategic role of HR. Students will analyze the need for HR planning, Innovation, use of technology, and sector specific HR needs. Understand the innovation in HRM and best practices.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Explain how Functional HRM contributes in organizational management.	PO.1, PO.4	Remember, Understand
CO2	Analyze all HR Functions like recruitment selection, performance management etc.	PO.1, PO.4	Remember, Understand, Apply, Analyze
CO3	Understand Employee Engagement & Performance Management.	PO.1, PO.4	Remember, Understand, Apply, Analyze
CO4	Understand and apply emerging HRM trends like, e-HRM, HRIS, HR audits, and contemporary HRM issues for strategic workforce management.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Understand and develop sustainable goals with diversity, Inclusion and wellness.	PO.1, PO.4, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- The Nature of HRM: Human Resource Management**—An Introduction; Human Resource Business; Partnership HRM; HRM policies, HRM in globally competitive environment; Functional HRM; strategic human resource management. (10 hours)
- **UNIT II- Plan, Acquire, Develop, Career Management:** Employee life cycle approach, Human Resource Planning; Recruitment and Selection; Training and Development; Competency Management; Career Management Talent Management, Managing the GIG employees and Virtual employees and team. (10 hours)
- **UNIT III- Engagement, Performance, compensation management, Industrial Relations, Compliance, Employment relations:** Changing nature of Employee Engagement; Performance Management- Methods of performance appraisal; Potential appraisal; Employee counseling; Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Compensation and Benefits; Compensation for Special Groups, Job evaluation. Industrial Relations; Workplace Laws and Regulations; Employment Relations. (10 hours)
- **UNIT IV- Maintenance of employees and Emerging Horizons of HRM:** Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organizational performance; HR audit, Contemporary issues in human resource management. (8 hours)
- **UNIT V- Technology, HR Analytics, Innovation:** Human Resource Information and Analytics; Human Resource Management Innovations; Human Resource Management in Small and Medium Enterprises; Human Resource Management in the Service Sector, Organization Transformation and the Human Resource Leadership; Diversity, Equity and Inclusion; Workplace Wellness, sustainability goals and HRM, Green HRM and challenges. (10 hours)

SUGGESTED READINGS:

- De Nisi, A.S. ,Griffin, R.W and Sarkar, Anita *Human Resource Management*, Cengage Learning
- Sengupta Amitabha, *Human Resource Management: Concepts, Practices, and New Paradigms*
- Cascio, Wayne F., *Managing Human Resources*, Tata McGraw Hill, New Delhi
- DeCenzo, David A, and Stephan P. Robbins, *Fundamentals of Human Resource Management*, Wiley India, New Delhi
- Bhattacharyya, Dipak Kumar, *Human Resource Management*, Excel Books, New Delhi.

B.COM IIIrd Year	(Code-H2.....)		Semester-V		
	WAGES & SALARY ADMINISTRATION		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course in Wages and Salary Administration is to provide students with a comprehensive understanding of the principles, strategies, and practices related to effectively managing employee compensation within organizations. To make students emphasize the alignment of the compensation with individual and organizational performance goals.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basic concepts of wage systems in organizations.	PO.1, PO.4	Remember, Understand
CO2	Explain salary structures and job evaluation methods.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Apply different wage and incentive systems effectively.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO4	Design wage payment policies aligned with regulations.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Interpret wage-related laws for effective wage planning.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction to Wages:** Meaning of The Wages, Minimum Wage, Need Based Minimum Wage, Fair Wage, Living Wage, Money wage, Take Home Pay, Theories of Wage Determination, Difference between Wage and Pay. **(8 Hours)**
- **UNIT II- Introduction to Salary:** Meaning of Wage and Salary Administration, Objectives, Principles, Factors Influencing Wage and Salary, Structure and Administration, Wage Levels, Job Evaluation, Wage Differentials. **(10 Hours)**
- **UNIT III- Payment of Wages:** System of Wages Payments-Time System, Piece System, Incentive System, Balance or Debt System, Wage Structure-Basic Wage, Dearness Allowance, Overtime, Concept of Bonus, Profit Sharing, Fringe Benefits, Executive compensation. **(10 Hours)**
- **UNIT IV- Wage Policy:** Cost of living and dearness Allowance, Consumer Price Index Number, Machinery for Wage Fixation, Tribunals, Wage Board, Bipartite Negotiations, Wage Policy in India. **(10 Hours)**
- **UNIT V- Act and Legislation:** Wage Legislation-Introduction and basic Knowledge of the Payment of Wages Act, 1936 the Minimum Wages Act, 1948, The Payment of Bonus Act, 1965. **(10 Hours)**

SUGGESTED READINGS

- Brennan, C. W. (1963). *Wage administration: Plans, practices, and principles* (Rev. ed.). Homewood, IL: R. D. Irwin.
- Monappa, A., & Saiyadain, M. (2012). *Personnel management* (2nd ed.). New Delhi: Tata McGraw-Hill Education.
- Mamoria, C. B., Gankar, S. V., & Mamoria, S. (2010). *Dynamics of industrial relations* (15th ed.). Mumbai: Himalaya Publishing House.
- Gupta, C. B. (2021). *Human resource management*. New Delhi: Sultan Chand & Sons.
- Milkovich, G. T., Newman, J. M., & Gerhart, B. (2016). *Compensation* (11th ed.). New York, NY: McGraw-Hill Education.
- Dessler, G. (2020). *Human resource management* (16th ed.). Harlow, England: Pearson Education.

MARKETING MANAGEMENT GROUP

B.COM IIIrd Year	(Code-M1.....)		Semester-V		
	PRINCIPLES OF MARKETING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course in Principles of Marketing is to provide students with a comprehensive understanding of the fundamental concepts, theories, and practices related to marketing in today's business environment.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the role of marketing within society and within an economic system.	PO.1, PO.4, PO.5	Remember, Understand
CO2	Understand the role of marketing and its link with other business functions.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Identify key marketing decisions and tools used by managers.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Learn basic marketing principles, terminology, and concepts.	PO.1, PO.4	Remember, Understand,
CO5	Apply regulatory and ethical considerations in marketing decisions.	PO.1, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.

Consumer Behavior—An Overview: Consumer buying process; Factors influencing Consumer buying decisions. **(10 Hours)**

- **UNIT II- Market Selection:** Market segmentation—concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development. **(10 Hours)**

- **UNIT III- Pricing:** Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.

Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach. **(10 Hours)**

- **UNIT IV- Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.

Retailing: Types of retailing—store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: Changing scenario. **(10 Hours)**

- **UNIT V- Rural marketing:** Growing Importance; Distinguishing characteristics of rural markets Understanding rural consumers and rural markets; Marketing mix planning for rural market. Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing. **(8 Hours)**

SUGGESTED READINGS:

- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Marketing management: A South Asian perspective* (13th ed.). Pearson Education.
- Palmer, A. (2012). *Introduction to marketing: Theory and practice* (3rd ed.). Oxford University Press.
- Lamb, C. W., Hair, J. F., & McDaniel, C. (2024). *MKTG* (14th ed.). Cengage Learning.
- Chhabra, T. N. (2021). *Principles of marketing*. Sun India Publications.
- Kumar, A., & Meenakshi, N. (2016). *Marketing management* (3rd ed.). Vikas Publishing House.
- McCarthy, E. J., & Perreault, W. D. (1993). *Basic marketing: A global-managerial approach* (11th ed.). Richard D. Irwin, Inc.

B.COM IIIrd Year	(Code-M2.....)		Semester-V		
	MARKETING COMMUNICATION & ADVERTISING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course in Marketing Communication and Advertising is to provide students with a comprehensive understanding of the principles, strategies, and practices related to effectively communicating marketing messages to target audiences. The course aims to equip students with the knowledge and skills necessary to develop and execute integrated marketing communication campaigns and advertising strategies.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Analyze key research in advertising and marketing communication.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO2	Apply advertising concepts to enhance business performance.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO3	Evaluate positioning, media, and creative strategies in advertising.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO4	Formulate media planning and buying strategies.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Assess the effectiveness of advertising and communication efforts.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Communication Process:** Nature of Communication Process and Its Different Elements, Obstacles in Communication Process, Role of Communication Process in Perception, Learning and Attitude Change, Communication Process in Marketing- Importance and Applications of Communication Process in Marketing, Different Elements of Promotional Mix and Communication Process Relevant to them, Communication Process in Corporate Image Building, Advertising and Consumer Psychology. **(10 Hours)**
- **UNIT II- Advertising:** Definition, Objectives, Function, Classifications of Advertising, Advertising as a Tool of Communication, Social and Economic Aspects of Advertising, Advertising Department and Agencies. **(10 Hours)**
- **UNIT III-** Setting Advertising objectives, DAGMAR Approach, Continuous Advertising planning Programmed, Message and copy, Message Strategy and Message Design, Elements of Advertisement, Copy, Developing Effective Advertising copy, Creativity and Visualization in Advertising. **(10 Hours)**
- **UNIT IV- Media Planning:** Role of Media in Advertising, Comparative Study of different Advertising Media, Media Choice, Allocation of Budget for Advertising, Approaches and Procedures for Determining the Size of the Budget. **(10 Hours)**
- **UNIT V-** Social and Economic Aspects of Advertising, Productivity of Advertising, its Contribution to Economic Development and Standard of Living, Ethics and Advertising. **(8 Hours)**

SUGGESTED READINGS:

- Shah, K. (2017). *Advertising and integrated marketing communications* (1st ed.). McGraw Hill Education India.
- Andrews, J. C., & Shimp, T. A. (2023). *Advertising, promotion, and other aspects of integrated marketing communications* (10th ed.). Cengage India.
- Mishra, A., & Vijay, T. S. (2024). *Integrated advertising, promotion, and marketing: Communicating in a digital world*. Routledge India.
- Roopa, K. V., & Parappagoudar, S. K. (2024). *Integrated marketing communication in digital era*. IIP Books.
- Bhatia, T. K. (2007). *Advertising and marketing in rural India: Language, culture, and communication*. Macmillan India.

ECONOMICS GROUP

B.COM IIIrd Year	(Code-E1.....)		Semester-V		
	MICRO ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objectives of this subject are to develop an understanding of individual consumer and firm behavior, market structures, and the allocation of resources in a market economy. The course aims to equip students with the knowledge and analytical skills necessary to analyze economic decision-making and understand market dynamics.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand core microeconomic concepts: supply, demand, equilibrium, and elasticity.	PO.1	Remember, Understand
CO2	Analyze consumer behavior using consumer theory and budget constraints.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Examine consumer preferences and choices using economic principles.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze, Evaluate
CO4	Distinguish between market structures: perfect competition, monopoly, monopolistic competition, and oligopoly.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO5	Understand factor pricing and income distribution; apply microeconomics to real-world issues.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction :** (a). Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination. (b). Elasticity of demand and supply. (c). Application of demand and supply. **(10 Hours)**
- **UNIT II- Consumer Theory Ordinal Utility theory:** Indifference curve approach: Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand. **(8 Hours)**
- **UNIT III- Production and Cost:** (a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquant; Return to scale. Economics and Diseconomies of scale. (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run. **(10 Hours)**
- **UNIT IV- Different Market Structure:** (a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. (b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Price discrimination. (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition, (ii) Oligopoly Competition. **(10 Hours)**
- **UNIT V- Distribution of Income:** Income Distribution and Factor Pricing Demand for factors, Supply of factor, Backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income. **(10 Hours)**

SUGGESTED READINGS:

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
- N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
- Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
- Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
- Case and Fair, *Principles of Micro Economics*, Pearson Education.

B.COM IIIrd Year	(Code-E2.....)		Semester-V		
	INTERNATIONAL TRADE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course in International Trade is to provide students with a comprehensive understanding of the principles, theories, and practices related to the exchange of goods and services between countries.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand and analyze globalization and its impact on the world economy.	PO.1, PO.4, PO.5	Remember, Understand
CO2	Study trade theories and roles of UNCTAD, World Bank, and IMF.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO3	Understand international finance and apply policy insights to global business planning.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO4	Analyze organizational structures for international business.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Understand India's trade promotion and foreign investment measures.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **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; Internationalization Stages and Orientations, 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. **(10 Hours)**
- **UNIT II- Theories of International Trade** –Commercial Policy Instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning; WTO and Developing Countries; An overview of other organizations – UNCTAD, World Bank and IMF
Regional Economic Integration: Forms of regional integration; Integration efforts among countries in Europe, North America and Asia. Trade creation and diversion effects. **(10 Hours)**
- **UNIT III- International Financial Environment:** International financial system and institutions; Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, Trading in spot markets, Cross exchange rates; Forward Market: forward rate, long and short forward positions, forward premium and discount. Arbitrage, hedging and speculation; Foreign investments - types and flows; Foreign investment in Indian perspective. **(10 Hours)**
- **UNIT IV- Organizational structure for international business operations;** Contemporary Issues in International Business: Environmental and Labor issues; Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business;
Exchange Rate Determination: Factors affecting exchange rate–Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher's effect. **(10 Hours)**
- **UNIT V- 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; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms. **(8 Hours)**

SUGGESTED READINGS:

- Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
- Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
- Justin, Paul. *International Business*. Prentice Hall of India Ltd.
- Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
- RBI. Report on Currency & Finance, various issues.
- Griffin, Ricky W. and Michael W. Pustay. *International Business - A Managerial Perspective*. Prentice Hall.
- V Sharan, *International Business*, Pearson Education.
- Bennett, Roger. *International Business*. Delhi: Pearson.
- UNCTAD Reports.
- WTO, Annual Report, various issues.

SEMESTER- 6

(B.COM)

BACHELOR OF COMMERCE (B.COM)

6th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Management Accounting	5	1	0	6	30	70	100
		Computerised Accounting System	3	0	2	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		Entrepreneurship & Small Business	4	0	0	4	30	70	100
DSCC (CORE)		Computerised Accounting System (Practical)				2	30	70	100
TOTAL			17	1	2	20	150	350	500

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**

- **Financial Management Group**

F1- Working Capital Management

F2- Mergers & Acquisitions

- **Human Resource Management Group**

H1- Performance Appraisal

H2- Social Security and Labour Welfare

- **Marketing Management Group**

M1- Rural Marketing

M2- Marketing Communication

- **Economics Group**

E1- Macro Economics

E2- Public Economics

B.COM IIIrd Year	(Code-.....)		Semester-VI		
	MANAGEMENT ACCOUNTING		L-5, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	06	60

Course Objectives: The course aims to provide students with a comprehensive understanding of management accounting and financial analysis, enabling them to make informed financial decisions. To develop a clear understanding of management accounting, cost accounting, and financial accounting, and differentiate among them and enable students to analyze and interpret financial statements using various techniques to evaluate a company's financial performance.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand management accounting principles for informed financial decisions.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Analyze financial statements to evaluate company performance.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Use ratio analysis to assess profitability, liquidity, and solvency.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO4	Prepare and interpret fund flow statements for financial analysis.	PO.1, PO.2, PO.3	Remember, Understand, Apply
CO5	Apply budgetary control to create budgets for financial planning.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Meaning, Objectives, Nature and Scope of management accounting, Limitations of Management Accounting, Difference between cost accounting and management accounting, and financial accounting. **(12 Hours)**
- **UNIT II- Financial Statement Analysis:** Analysis and Interpretation of Financial Statements- Income statements, Balance sheet, the statement of changes in equity (or shareholders' equity), Cash Flow Statements. Techniques of Financial Analysis. **(12 Hours)**
- **UNIT III- Ratio Analysis:** Meaning & Definitions, Importance and Limitations of Ratio Analysis, Classifications of Ratios. Profitability Ratios- Gross Profit Ratio, Net Profit Ratio, Operating Profit and Cost Ratio & Earning Per Share. Turnover Ratios- Inventory Turnover Ratio, inventory conversion period, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Debt Payment Period. Liquidity Ratio- Current Ratio, Liquid Ratio, Absolute liquid ratio. Solvency Ratio- Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio. Problems thereon. **(12 Hours)**
- **UNIT IV- a) Fund Flow Analysis:** Meaning of Fund Flow Statement, Uses & Limitations, Preparation of Fund Flow Statement, Problems thereon.
b) Break Even Analysis: Meaning and assumptions of break-even analysis, limitations. Breakeven point, calculations of break-even point (BEP), problems thereon. **(12 Hours)**
- **UNIT V- Budgetary Control:** Meaning of budget, budgeting and budgetary control. Importance, Types of budget. Problems on Fixed & Flexible budget, cash budget, production and sales budget. **(12 Hours)**

SUGGESTED READINGS:

- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2024). *Managerial Accounting* (18th ed.). McGraw-Hill Education.
- Weygandt, J. J., Kimmel, P. D., & Mitchell, J. (2024). *Managerial Accounting: Tools for Business Decision Making* (10th ed.). Wiley.
- Bhimani, A., Datar, S. M., Horngren, C. T., & Rajan, M. V. (2024). *Management and Cost Accounting* (8th ed.). Pearson Education.
- Eldenburg, L. G., Brooks, A., Vesty, G., & Pawsey, N. (2025). *Management Accounting* (5th ed.). Wiley Direct.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2022). *Financial and Management Accounting* (6th ed.). Sultan Chand & Sons.
- Pillai, R. S. N., & Bagavathi. (2006). *Management Accounting* (4th ed.). S. Chand Publishing.

B.COM IIIrd Year	(Code-.....)		Semester-VI		
	COMPUTERISED ACCOUNTING SYSTEM		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Understand the concepts and features of computerized accounting systems and their advantages over manual systems. Apply database management principles to create and manage accounting data tables using a DBMS. Utilize electronic spreadsheets, particularly MS Excel, for various accounting applications such as creating schedules and reports.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand computerized accounting systems, their features, and limitations.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Apply DBMS principles to create and manage accounting data.	PO.1, PO.2, PO.3	Remember, Understand, Apply
CO3	Use MS Excel for depreciation, loan schedules, and financial reports.	PO.1, PO.2, PO.3	Remember, Understand, Apply
CO4	Handle GST-related tasks and understand its impact on accounting.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply
CO5	Understand taxation concepts (TDS, VAT) and use Tally for accounting.	PO.1, PO.2, PO.3, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Computerized Accounting System:** Concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Feature of a computerized Accounting System, Types of Computerized Accounting System, Structure of computerized Accounting System. **(10 Hours)**
- **UNIT II- Accounting using Database Management System (DBMS):** Concept of DBMS, Object in DBMS: Table, Queries, Forms, Reports, Creating data table for accounting, Introduction to Data Definition Language Statements & Data Manipulation Language Statements (Creating Tables, Selecting Data, Inserting Data, Updating Records, Dropping a Table, Querying Database, Aggregating Data, Grouping, Ordering Data, Joining Tables etc.) **(10 Hours)**
- **UNIT III- Accounting Application of Electronic Spreadsheet:** Introduction to spread sheets, working on spread sheet, MS excel and its applications working of MS-Excel. Concept of an Electronic Spreadsheet (ES), Features offered by Electronic Spreadsheet, Preparing depreciation schedule, loan repayment schedule and other such applications. Designing Supplier and customers System for Accounting using Form, Query, Module, and Report. **(10 Hours)**
- **UNIT IV- Introduction to GST:** Introduction of GST - Taxes Subsumed under GST, Types of GST, Advantages of GST, Tax laws before GST, Price reduction in GST, Determination of Tax - Registration - Process of Registration, Cancellation and renovation of registration, Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax. **(8 Hours)**
- **UNIT V- A) Taxation:** TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools, Introduction to ledger and Trial balance.
B) Tally: Introduction to TALLY:- About Tally, various facilities available in TALLY. Installation of TALLY. Making journal entries in tally, creating ledger accounts, creating trial balance, Charging of tax and GST. **(10 Hours)**

SUGGESTED READINGS:

- Bhatia, S. S., & Gupta, V. (2018). *Computer Based Accounting System* (2nd ed.). Kalyani Publishers.
- Madan, S. (2020). *Computer Applications* (Revised ed.). Mayur Paperbacks.
- Sharma, A., & Bansal, M. (2019). *Computerized Accounting System*. Sahitya Bhawan Publications.
- Tally Education Pvt. Ltd. (2018). *Official Guide to Financial Accounting Using Tally.ERP 9 with GST*. BPB Publications.
- NCERT. (2018). *Use of Spreadsheet in Business Applications*. National Council of Educational Research and Training.

B.COM IIIrd Year	(Code-.....)		Semester-VI		
	ENTREPRENEURSHIP & SMALL BUSINESS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course objective of the subject Entrepreneurship Development is to equip students with the knowledge and skills required to create and manage successful business ventures. The course aims to equip students with the knowledge, skills, and mindset necessary to embark on entrepreneurial ventures, contribute to innovation and economic growth, and navigate the challenges and opportunities of the dynamic business environment.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand core entrepreneurship concepts and their role in economic growth.	PO.1, PO.5	Remember, Understand
CO2	Apply critical thinking to identify and assess business opportunities.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Analyze financial data and funding sources for entrepreneurial decisions.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO4	Formulate marketing strategies to launch and grow ventures.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Manage growth challenges in leadership, operations, and strategy.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Introduction to Entrepreneurship:** Definition of entrepreneurship, Evolution of entrepreneurship, Role of entrepreneurship in economic development, Characteristics of successful entrepreneurs, Different types of entrepreneurship (micro, small business, medium, social, corporate, etc.). (10 Hours)
- **UNIT II- Ideation and Opportunity Recognition:** Creativity and idea generation, Market research and analysis, Identifying and evaluating business opportunities, Feasibility study and business planning, Intellectual property and legal considerations. (8 Hours)
- **UNIT III- Entrepreneurial Finance and Funding:** Basics of accounting and financial statements, Funding sources (equity, debt, grants, etc.), Financial forecasting and budgeting, Valuation and investor relations, Financial management and control. (10 Hours)
- **UNIT IV- Marketing and Sales for Entrepreneurial Ventures:** Marketing strategies and tactics, Segmentation, targeting, and positioning, Branding and advertising, Sales management and customer relationship management, E-commerce and digital marketing. (10 Hours)
- **UNIT V- Scaling and Growth Strategies for Entrepreneurial Ventures:** Managing growth and scalability challenges, Leadership and team-building, Operations management and process improvement, Strategic planning and execution, Exit strategies and succession planning. (10 Hours)

SUGGESTED READINGS:

- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
- Cardon, M. S. (2018). *Entrepreneurship: A real-world approach* (3rd ed.). Sage Publications.
- Neck, H. M., & Greene, P. G. (2018). *Entrepreneurship: The practice and mindset* (2nd ed.). Sage Publications.
- Timmons, J. A., Spinelli, S., & Zacharakis, A. (2018). *New venture creation: Entrepreneurship for the 21st century* (11th ed.). McGraw-Hill Education.
- DeTienne, D. R., & Chandler, G. N. (2019). *Opportunity identification and entrepreneurship: A process perspective*. Edward Elgar Publishing.

B.COM IIIrd Year	(Code-.....)		Semester-VI		
	COMPUTERISED ACCOUNTING SYSTEM (PRACTICAL)		L-0, T-0, P-2		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	02	00

Course Objectives: Acquire practical skills in utilizing electronic spreadsheets, specifically Microsoft Excel, to design accounting systems and effectively manage supplier and customer data. Enhance their ability to utilize computerized accounting systems for accurate financial record-keeping, analysis, and reporting, thereby improving efficiency and productivity in accounting processes

	Course Outcomes:	Mapped Program Outcomes
CO1	Understand computerized accounting systems, their features, and limitations.	PO.1, PO.2, PO.3
CO2	Apply DBMS principles to create and manage accounting data.	PO.1, PO.2, PO.3
CO3	Use MS Excel for depreciation, loan schedules, and financial reports.	PO.1, PO.2, PO.3

COMPUTERISED ACCOUNTING SYSTEM PRACTICAL:

The Computerised Accounting System practical exam is designed to assess students' understanding and hands-on proficiency in using digital tools for accounting processes. The exam will cover key concepts and applications from all the units of the syllabus taught during the theory classes. A written examination will be conducted to evaluate students' theoretical understanding of database management, students will also perform practical tasks such as, creating tables, queries, forms, and reports using DBMS for accounting purposes. Using MS Excel to design accounting systems. Operating Tally for recording journal entries, creating ledgers, etc. Students will also have to appear for the viva exam taken by an external examiner during the end semester final exams.

SPECIALIZATION GROUPS (Semester-VI)

FINANCIAL MANAGEMENT GROUP	
	F1- Working Capital Management
	F2- Mergers & Acquisitions
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- Performance Appraisal
	H2- Social Security and Labour Welfare
MARKETING MANAGEMENT GROUP	
	M1- Rural Marketing
	M2- Marketing Communication
ECONOMICS GROUP	
	E1- Macro Economics
	E2- Public Economics

FINANCIAL MANAGEMENT GROUP

B.COM IIIrd Year	(Code-F1.....)		Semester-VI		
	WORKING CAPITAL MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the subject is to educate students about the principles, concepts, and techniques involved in efficiently managing the short-term financial resources of a business. To equip students with the knowledge and skills to efficiently manage a firm's short-term assets and liabilities for maintaining liquidity and operational efficiency.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concept and components of working capital and its role in business operations.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Analyze the operating cycle and estimate working capital requirements effectively.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Apply cash, receivables, and inventory management techniques to optimize liquidity.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Evaluate financing options for working capital and apply relevant models and policies.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze, Evaluate
CO5	Make informed decisions to balance profitability and risk in day-to-day financial management.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Working Capital:** Meaning, concept and significance of working capital, Types of working capital: Permanent and Temporary. Components of working capital, factors determining working capital requirements. Operating cycle concept, working capital ratio, estimation of working capital requirement. **(10 Hours)**
- **UNIT II- Management of Cash and Liquidity:** Importance of cash management, Motives for holding cash. Cash budget and cash forecasting; Techniques of cash management, investment of surplus cash; Liquidity vs. profitability trade-off. **(10 Hours)**
- **UNIT III- Management of Receivables:** Meaning and importance of receivables management; Credit policy: Credit terms and standards. Credit analysis and credit evaluation, Collection policy and procedures, Monitoring accounts receivable; Ageing schedule and debtor turnover ratio. **(8 Hours)**
- **UNIT IV- Inventory Management:** Nature and importance of inventory; Objectives of inventory management; Techniques of inventory control: EOQ, ABC analysis. Inventory valuation methods, Inventory management models; Relationship between inventory and working capital. **(10 Hours)**
- **UNIT V- Financing Working Capital:** Sources of working capital finance; Bank finance for working capital: Types and norms (Tandon Committee, Chore Committee recommendations). Trade credit and commercial paper, working capital financing by NBFCs; Evaluation of alternative sources of working capital; Recent trends and challenges in working capital financing. **(10 Hours)**

SUGGESTED READING:

- Baker, H. K., Filbeck, G., & Barkley, T. (Eds.). (2023). *Working capital management: Concepts and strategies*. World Scientific Publishing.
- Bragg, S. M. (2022). *Working capital management*. Accounting Tools, Inc.
- Zeidan, R. (2023). *The general model of working capital management*. Springer.
- Garman, B. (2024). *Working capital management*. Toronto Academic Press.

B.COM IIIrd Year	(Code-F2.....)		Semester-VI		
	MERGERS & ACQUISITIONS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with an understanding of the strategic, financial, and legal aspects of mergers, acquisitions, and corporate restructuring, and to equip them with the skills to evaluate and manage such transactions effectively.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamental concepts and types of mergers and acquisitions.	PO.1	Remember, Understand
CO2	Analyze the legal, regulatory, and ethical frameworks governing M&As.	PO.1, PO.5	Remember, Understand, Apply, Analyze
CO3	Evaluate financial performance and valuation methods used in M&A deals.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze, Evaluate
CO4	Assess strategic motives and post-merger integration challenges.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Develop skills to manage M&A processes and create shareholder value.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction to Mergers & Acquisitions:** Meaning and types of Mergers and Acquisitions; Strategic motives behind M&A; Differences between mergers, acquisitions, takeovers, and joint ventures. Legal framework and regulatory aspects (SEBI, Competition Act, Companies Act), Historical overview and global trends in M&A. (10 Hours)
- **UNIT II- Process of Mergers & Acquisitions:** Phases of M&A: Planning, Target Screening, Negotiation, Due Diligence, Closing Valuation of target companies: Methods (DCF, Comparable Companies, Precedent Transactions). Deal structuring: Cash vs. stock deals, Role of investment bankers and advisors, Hostile vs. friendly takeovers.(10 Hours)
- **UNIT III- Financial and Strategic Evaluation:** Financial modeling for M&A, Synergy analysis: Operating and financial synergies; Impact on shareholders' wealth and EPS analysis; Post-merger performance and integration strategy; Cross-border M&A: Challenges and opportunities. (8 Hours)
- **UNIT IV- Taxation and Accounting Aspects:** Accounting for mergers (AS-14 / IND-AS standards); Tax implications of M&A transactions; Treatment of goodwill and restructuring costs; Legal procedures and documentation; Due diligence checklist: Financial, legal, tax, HR, and operational. (10 Hours)
- **UNIT V- M&A in Practice – Case Studies and Trends:** Indian and global M&A case studies (e.g., Vodafone-Idea, Tata-Corus, Disney-Fox); Sector-wise M&A trends: Telecom, IT, Pharma, FMCG, Banking, M&A failures and lessons learned; Future outlook and emerging trends in mergers and acquisitions. (10 Hours)

SUGGESTED READING:

- Kapil, S. (2021). *Mergers and acquisitions: Strategy, valuation, leveraged buyouts, and financing* (2nd ed.). Wiley India.
- Ray, K. G. (2022). *Mergers and acquisitions: Strategy, valuation, and integration* (2nd ed.). PHI Learning.
- Aurora, R., Shetty, K. R., & Kale, U. (2011). *Mergers and acquisitions*. Oxford University Press.
- Rani, N., Yadav, S. S., & Jain, P. K. (2017). *Mergers and acquisitions: A study of financial performance, motives, and corporate governance*. Springer
- Das, B., & Pramanik, A. K. (2007). *Merger and acquisition: Indian scenario*. Kanishka Publishers.

HUMAN RESOURCE MANAGEMENT GROUP

B.COM IIIrd Year	(Code-H1.....)		Semester-VI		
	PERFORMANCE APPRAISAL		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Develop a comprehensive understanding of performance management systems and their objectives, including the measurement and evaluation of employee performance to drive organizational effectiveness and individual development. Explore different approaches to determining compensation and the role of compensation as a retention strategy.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concept, objectives, and process of performance management and appraisal.	PO.1	Remember, Understand
CO2	Analyze performance appraisal methods and related ethical considerations.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Understand compensation components and design retention-focused pay strategies.	PO.1, PO.2, PO.3	Remember, Understand
CO4	Develop effective incentive and gain-sharing plans for organizations.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO5	Recognise legal constraints on pay systems and the role of employee benefits.	PO.1, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Concept and objectives of performance management system, Performance appraisal and performance management, Performance Management definition, objectives, need and measurement. **(10 Hours)**
- **UNIT II- Performance Appraisal:** Process of performance appraisal, issues and challenges in performance appraisal, documentation of performance appraisal, Methods of Performance appraisal – traditional methods, modern methods with advantages and disadvantages of each - appraisal interviews, performance feedback and counseling, use of technology and e-PMS, Ethical perspectives in performance appraisal. **(10 Hours)**
- **UNIT III- Compensation:** Definition, Classification and Types. Components of remuneration- basis pay, dearness allowance, flat and indexed DA, allowances and reimbursement, Determining Compensation, Compensation Approaches. Compensation as a Retention Strategy, Financial and non-financial compensation. **(10 Hours)**
- **UNIT IV- Incentive System:** Performance Based Pay Systems, Incentives - incentive plans, developing effective incentive plans. Gain Sharing Incentive Plan – Enterprise Incentive Plan – Profit Sharing Plan- ESOPs – Compensation Management in Multi-National organisations. **(10 Hours)**
- **UNIT V- Rewards and Benefits:** Reward systems, Perceptions of Pay Fairness – the legal environment, Legal Constraints on Pay Systems. Employee Benefits- retirement benefits, perquisites, non-monetary benefits. **(8 Hours)**

SUGGESTED READINGS:

- Dewakar Goel, *Performance Appraisal And Compensation Management*, PHI Learning, New Delhi.
- Richard.I. Henderson, *Compensation Management In A Knowledge Based World*, Prentice Hall India, New Delhi.
- Richard Thrope & Gill Homen, *Strategic Reward Systems*, Prentice Hall India, New Delhi.
- Michael Armstrong & Helen Murlis, *Hand Book Of Reward Management*, Crust Publishing House.

B.COM IIIrd Year	(Code-H2.....)		Semester-VI		
	SOCIAL SECURITY AND LABOUR WELFARE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course objective is to provide students with a comprehensive understanding of labour welfare, social security, and related laws, including the role of international organizations like ILO in promoting workers' rights and welfare. To make them familiarize with labour policies so that they become self-dependent in planning better work system for the employees and reflect their identity as a good decision maker.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concept, objectives, and scope of labour welfare in India.	PO.1, PO.5	Remember, Understand
CO2	Know the role of statutory and non-statutory labour welfare agencies in India.	PO.1, PO.5	Remember, Understand, Apply, Analyze
CO3	Learn origin, growth, and types of social security schemes in India.	PO.1, PO.5	Remember, Understand
CO4	Understand the objectives and functions of the ILO and its relation with India.	PO.1, PO.5	Remember, Understand
CO5	Gain knowledge of key welfare and social security laws in India.	PO.1, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Concept, Objectives and Principles of Labour Welfare, Agencies for Labour Welfare in India, Extent of Labour Welfare Work in India at Different Levels Statutory and Non-Statutory. **(10 Hours)**
- **UNIT II- Labour Welfare in India:** Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services. **(10 Hours)**
- **UNIT III- Social Security:** Concept, Significance, Origin and Growth of Social Security in India, Social Security Schemes- Social Assistance and Social Insurance, Old Age, Invalidity and Unemployment Insurance. **(10 Hours)**
- **UNIT IV- International Labour Organisation:** Objectives, Functions and Principles of I.L.O, I.L.O and India. **(8 Hours)**
- **UNIT V- Welfare and Social Security Laws:** Salient Features of Workmen Compensation Act,1923; Maternity Benefit Act,1961; Employees State Insurance Act,1923 and Employees Provident Fund Act,1952. **(10 Hours)**

SUGGESTED READINGS:

- Ghosh, D. (2018). *Labour Welfare and Social Security in India*. Academic Excellence Publication.
- Ravi, G. (2019). *Social Security and Labour Welfare: Concepts and Practices*. Sage Publications India.
- Chakraborty, S. K. (2019). *Labour Welfare and Social Security*. Kalyani Publishers.
- Venkata Ratnam, C. S. (2018). *Social Security and Labour Welfare*. Himalaya Publishing House.
- Singh, P. (2019). *Social Security and Labour Welfare in India*. Anmol Publications Pvt. Ltd.

MARKETING MANAGEMENT GROUP

B.COM IIIrd Year	(Code-M1.....)		Semester-VI		
	RURAL MARKETING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course objective of the subject of Rural Marketing is to provide students with an understanding of the challenges and opportunities involved in marketing to rural consumers, with a focus on consumer behavior, product planning, distribution channels, and marketing of agricultural inputs.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the scope and key factors influencing rural markets.	PO.1, PO.5	Remember, Understand
CO2	Analyze rural consumer behaviour and devise suitable marketing strategies.	PO.1, PO.5	Remember, Understand, Apply, Analyze
CO3	Plan products and media effectively for rural consumer and service markets.	PO.1, PO.5	Remember, Understand
CO4	Design distribution and personal selling strategies for agricultural inputs.	PO.1, PO.5	Remember, Understand, Apply, Analyze Evaluate
CO5	Assess rural market infrastructure and develop strategies for logistical challenges.	PO.1, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I:** Nature, Concept and Scope of Rural Marketing, the People, the Purchasing Power, Buying Pattern, Socio-Cultural, Economic and Other Environmental Factors Affecting Rural marketing. **(10 Hours)**
- **UNIT II:** Attitude and Behaviour Pattern of Rural consumers, Overview of Rural Marketing. **(8 Hours)**
- **UNIT III:** Marketing of Consumer Durables and Non-Durable Goods and Services in Rural Markets with Special Reference to Product Planning and Media Planning. **(10 Hours)**
- **UNIT IV:** Planning of Distribution Channels, Organizing Personnel Selling in Rural Markets, Marketing of Agricultural Inputs with Special Reference to Fertilizers, Seeds, Agricultural Implements and Tractors. **(10 Hours)**
- **UNIT V:** Rural Marketing Behaviour in Space, Variation in Levels of Intersection, Variances of Distance Traveled Type and Role of Marketing Centers, Special Manifestations of Rural Marketing. **(10 Hours)**

SUGGESTED READINGS

- Raja Gopal. (2009). *Organizing Rural Business Policy, Planning and Management*. PHI Learning Private Limited.
- Raja Gopal. (2016). *Indian Rural Marketing*. New Age International Publishers.
- Gopalswamy, T. P. (2013). *Rural Marketing-Environment, Problems and Strategies*. Himalaya Publishing House.
- Ramachandram H. and Shastri G. S. (2014). *Behaviour in Space-Rural Marketing in an Underdeveloped Economy*. Himalaya Publishing House.

B.COM IIIrd Year	(Code-R2.....)		Semester-VI		
	MARKETING COMMUNICATION		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of the principles and practices of integrated marketing communication (IMC), enabling them to design, implement, and evaluate effective communication strategies that align with organizational marketing goals and consumer behavior.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the role and components of integrated marketing communication (IMC).	PO.1	Remember, Understand
CO2	Analyze consumer behavior to design effective marketing messages.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Develop advertising and media plans tailored to specific target audiences.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze, Evaluate
CO4	Apply tools of sales promotion, PR, and direct marketing in campaigns.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO5	Evaluate the effectiveness of marketing communication strategies.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction to Marketing Communication:** Definition, nature, and importance of marketing communication; Evolution of Integrated Marketing Communication (IMC), Components of IMC: Advertising, sales promotion, PR, direct marketing, personal selling, digital communication, Role of communication in marketing and branding. **(10 Hours)**
- **UNIT II- Communication Process and Consumer Behavior:** Elements of the communication process: sender, message, medium, receiver, feedback, and noise; AIDA model and hierarchy of effects; Role of consumer behavior in communication strategy. Psychological and cultural factors affecting message reception. **(8 Hours)**
- **UNIT III- Advertising and Media Planning:** Types of advertising: Print, electronic, outdoor, digital; Creative strategy: Message design, copywriting, appeal, and tone. Media planning and scheduling: Reach, frequency, GRP, CPM. Selection of media channels based on target audience. **(10 Hours)**
- **UNIT IV- Sales Promotion, Public Relations & Direct Marketing:** Objectives and types of sales promotions: Consumer and trade promotions; Tools and techniques of public relations; Events, sponsorships, and cause-related marketing; Direct marketing tools: Email, mobile, telemarketing, catalogs. **(10 Hours)**
- **UNIT V- Digital Communication and IMC Evaluation:** Social media, influencer marketing, and content marketing, Search engine marketing (SEO/SEM), display advertising; Ethics and legal issues in marketing communication, Measuring communication effectiveness: Pre-testing and post-testing. Developing and implementing an IMC campaign. **(10 Hours)**

SUGGESTED READING:

- Belch, G. E., & Belch, M. A. (2023). *Advertising and promotion: An integrated marketing communications perspective* (13th ed.). McGraw-Hill Education.
- Clow, K. E., & Baack, D. E. (2021). *Integrated advertising, promotion, and marketing communications* (9th ed.). Pearson.
- Chunawalla, S. A. (2017). *Advertising, sales and promotion management*. Himalaya Publishing House.
- Gupta, R. (2018). *Marketing communication: Concepts and applications*. McGraw-Hill Education (India).
- Jethwaney, J., & Jain, S. (2019). *Advertising management*. PHI Learning Pvt. Ltd.

ECONOMICS GROUP

B.COM IIIrd Year	(Code-E1.....)		Semester-VI		
	MACRO ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course Macroeconomics is to provide students with a comprehensive understanding of the fundamental concepts, theories, and tools used to analyze the overall functioning and performance of an economy. To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand key macroeconomic concepts like income, expenditure, and circular flow.	PO.1	Remember, Understand
CO2	Analyze short-and long-run macroeconomic equilibrium using supply and demand.	PO.1, PO.2, PO.3	Remember, Understand, Apply, Analyze
CO3	Explain fiscal and monetary policies and the AD-AS framework.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO4	Evaluate inflation, unemployment, and the Phillips curve dynamics.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO5	Analyze open economy issues—exchange rates, capital flows, and balance of payments.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction – Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro-economic analysis short and the long run –Determination of supply, Determination of demand, and Conditions of equilibrium. **(10 Hours)**
- **UNIT II- Demand & Supply:** Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand-Aggregate supply analysis. Economy in the short run IS–LM framework. **(10 Hours)**
- **UNIT III- Inflation & Unemployment:** Inflation, Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labor market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational. **(10 Hours)**
- **UNIT IV- Balance of Payment:** Open economy – Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate differentials case of a Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP. **(10 Hours)**
- **UNIT V- Behavioral Foundations-** Investment – Determinants of business fixed investment, Effect of tax, Determinants of residential investment and Inventory investment. Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticity's of demand for real balances. Supply of money. **(8 Hours)**

SUGGESTED READINGS

- Dornbusch, R., Fischer, S., & Startz, R. (2018). *Macroeconomics* (13th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2024). *Macroeconomics* (12th ed.). Worth Publishers.
- Deepashree, & Agarwal, V. (2009). *Macroeconomics*. ANE Books Pvt. Ltd.
- Branson, W. H. (1989). *Macroeconomic theory and policy* (3rd ed.). Harper & Row.
- Salvatore, D. (2020). *International economics* (13th ed.). Wiley.

B.COM IIIrd Year	(Code-E2.....)		Semester-VI		
	PUBLIC ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course Public Economics is to provide students with a comprehensive understanding of the role of government in the economy and the principles underlying the design and implementation of public policies. It also aims to equip students with the knowledge and analytical skills necessary to analyze government interventions, assess their economic impact, and evaluate the efficiency and equity implications of public policies.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understanding of the fundamental concepts and theories of public economics.	PO.1	Remember, Understand
CO2	Analyze the government's role and the impact of public policies on the economy and society.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Apply critical thinking to solve public economic issues and suggest policy solutions.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply
CO4	Use empirical tools to collect and interpret data for public economic analysis.	PO.1, PO.2, PO.3	Remember, Understand, Apply
CO5	Communicate & understand economic ideas and policy recommendations effectively.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Public Economics:** Introduction to public economics, Role of public economics in society, Micro and macro aspects of public economics, Different forms of government intervention, Market failures and government failures, Public goods and externalities. **(8 Hours)**
- **UNIT II- Public Revenue:** Public revenue: Nature, objectives, and principles, Tax incidence and effects, Types of taxes: Direct and indirect taxes, Progressive and regressive taxes, Tax reforms in India, Goods and Services Tax (GST), Fiscal federalism. **(10 Hours)**
- **UNIT III- Public Expenditure:** Public expenditure: Meaning, classification, and principles, Public expenditure and economic growth, Public expenditure management, Budgeting and accounting, Public debt: Meaning and management. **(10 Hours)**
- **UNIT IV- Public Economics and Market Failure:** Market failures and government intervention, Public policy for correcting market failures: Environmental policy, Regulation, Public provision of goods, Social welfare programs, Public choice and political economy, Game theory and mechanism design. **(10 Hours)**
- **UNIT V- Public Economics and Development:** Public economics and development, Public sector in the Indian economy, Planning and economic development, Public sector enterprises in India, Privatization, Globalization, and liberalization, Public-private partnership, Budgetary policy and fiscal deficit. **(10 Hours)**

SUGGESTED READING:

- Stiglitz, J. E. (2015). *Economics of the Public Sector*. W. W. Norton & Company.
- Gruber, J. (2019). *Public Finance and Public Policy*. Worth Publishers.
- Hindriks, J., & Myles, G. D. (2013). *Intermediate Public Economics*. MIT Press.
- Rosen, H. S., & Gayer, T. (2014). *Public Finance*. McGraw-Hill Education.
- Musgrave, R. A., & Musgrave, P. B. (1989). *Public finance in theory and practice*. McGraw-Hill Education.

SEMESTER- 7
(B.COM HONOURS)

BACHELOR OF COMMERCE (Honours)

7th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Insurance and Risk Management	4	0	0	4	30	70	100
		Goods & Services Tax	3	1	0	4	30	70	100
		Financial Management	3	1	0	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		AI for Business	4	0	0	4	30	70	100
TOTAL			18	2	0	20	150	350	500

*Note: * The work on the Dissertation File (Project Report) will start from the 7th semester on topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same in the 8th semester.*

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**
 - **Financial Management Group**
 - F1- Financial Markets & Institutions
 - F2- Corporate Tax Planning
 - **Human Resource Management Group**
 - H1- Industrial laws
 - H2- Training & Development
 - **Marketing Management Group**
 - M1- Consumer Behavior
 - M2- Marketing of services
 - **Economics Group**
 - E1- Indian Economy
 - E2- Economics of Regulation of Domestic & Foreign Exchange

B.COM (Honours) IVth Year	(Code-.....)		Semester-VII		
	INSURANCE & RISK MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: This course aims to provide students with a comprehensive understanding of risk management and insurance, including its types, pricing, legal and contractual aspects, assessment and control, and the globalization of the insurance sector. Students will develop the ability to analyze risk scenarios, develop risk management strategies, and enhance organizational resilience in the face of uncertainties.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concept of insurance.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Identify major insurance types and understand their pricing and employee benefits.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Develop strategies for loss control, malpractice assessment, and premium computation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO4	Understand key concepts of risk management, including types, measurement, evaluation, and prediction of risk.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO5	Analyze insurance demand, risk aversion, and legal/contractual aspects.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Insurance:** Meaning & Definition of Insurance; Regulator of Insurance body in India, its role, functions etc. General Insurance & Life Insurance; Meaning, need functions & principles of general insurance; meaning, need, functions & principles of Life Insurance. **(10 Hours)**
- **UNIT II- Types of Insurance:** Fire and Motor Insurance; Health Insurance; Social Insurance; Home-Owners Insurance; Life Insurance and Annuities; Term Insurance; Endowment Insurance; Whole Life Insurance; Life Insurance Pricing; Employees Benefits Group; Medical Coverage; Retirement Plans; Marine Insurance; Ships and Goods Policy; Marine Risk Institute Cargo Clauses Reinsurance, Insurance Principle. **(10 Hours)**
- **UNIT III- Assessment and Control:** Control of Malpractices; Negligence, Loss Assessment and Loss Control; Exclusion of Perils, Actuaries, Computation of Insurance Premium. Globalization of Insurance Sector; Regulation of Risk Reduction by IRDA. **(10 Hours)**
- **UNIT IV- Introduction to Risk:** Concept of Risk; Objectives and Needs of Risk Management; Types of Risk; Identification and Measurement of Risk; Risk Evaluation and Prediction, Beta, Risk-Premium. **(8 Hours)**
- **UNIT V- Risk Aversion and Risk Management:** Risk Aversion and Demand for Insurance by Individual; Business Risk Management and Demand for Insurance; Expected Utility Application of Statistical Techniques in Risk Avoidance; Disaster Risk Management; Insurability of Risk, Contractual Provisions and Legal Doctrines; Premium Loading; Moral Hazards; Deductibles and Claim Processing Costs; Risk Retention and Transfer; Legal Aspects of Insurance Contract; Principle of Indemnity; Estoppels, Endowment Insurance. **(10 Hours)**

SUGGESTED READING:

- Harrington, S. E., & Niehaus, G. R. (2004). *Risk management and insurance* (2nd ed.). McGraw-Hill.
- Dorfman, M. S., & Cather, D. A. (2013). *Introduction to risk management and insurance* (9th ed.). Pearson.
- Panda, G. S. (2012). *Principles and practices of insurance*. Kalyani Publishers.
- Mishra, M. N., & Mishra, S. B. (2016). *Insurance principles and practice* (22nd ed.). S. Chand Publishing.
- Gupta, P. K. (2024). *Insurance and risk management* (2nd ed.). Himalaya Publishing House.
- Jeevanandam, C. (2020). *Foreign exchange and risk management*. Sultan Chand & Sons.

B.COM (Honours) IVth Year	(Code-.....)		Semester-VII		
	GOODS & SERVICES TAX		L-3, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide a comprehensive understanding of the structure, implementation, and compliance aspects of Goods and Services Tax (GST) in India, enabling students to apply theoretical knowledge in real-world taxation scenarios.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamentals of GST, its components, and registration procedures.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Explain GST principles, structure, and exemptions based on policy frameworks.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Interpret tax invoices, supply classifications, and the composition scheme.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO4	Analyze the value, timing, and input tax credit mechanism under GST.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Prepare and manage GST returns and related documentation effectively.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Overview of GST, Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration. **(8 Hours)**
- **UNIT II- Principles:** GST Principles –Vijay Kelkar Sha Committee Recommendations – Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST Taxes and Duties outside the purview of GST- Taxation of Services. **(10 Hours)**
- **UNIT-III- Invoice of Tax:** Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply. **(10 Hours)**
- **UNIT-IV- Supply of Goods & Services:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST. **(10 Hours)**
- **UNIT-V- GST Returns:** GST Returns- Regular Monthly Filing Returns-Composition Quarterly Filing Returns- GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST. **(10 Hours)**

SUGGESTED READING:

- Reddy, T. S., & Reddy, Y. H. P. (2022). *Business taxation: Goods and Services Tax (GST)*. Margham Publications.
- Haldia, A. (2024). *GST made easy* (13th ed.). Taxmann Publications.
- Chaudhary, V., Dalmia, A., & Girdharwal, S. (2017). *GST: A practical approach* (3rd ed.). Taxmann Publications.
- Srivathsala, W., Agrawal, G., Raj, K. S., & Srinivas, T. (2019). *Theory and practice of GST*. Himalaya Publishing House.
- *Institute of Chartered Accountants of India (ICAI)*. (2025). Background material on GST (13th ed.). Sahitya Bhawan Publications.
- Ravi, M. N., Shetty, S., & Prakash, B. P. (2023). *GST law and practice*. Professional Book Publisher.
- *Goods and Services Tax in India* - Notifications on different dates.
- GST Bill 2012.
- *The Central Goods and Services Tax Act, 2017*, No. 12 of 2017 Published by Authority

B.COM (Honours) IVth Year	(Code-.....)		Semester-VII		
	FINANCIAL MANAGEMENT		L-3, T-1, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of financial management principles and practices, including the nature, scope, and objectives of financial management. To equip students with the knowledge and skills to evaluate investment opportunities by considering the time value of money, risk and return, and valuation of securities.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand financial principles, time value of money, risk-return, and security valuation.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Apply capital budgeting techniques for investment decisions.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO3	Evaluate long-term financing sources, cost of capital, and capital structure.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO4	Analyze dividend policies and their impact on corporate valuation.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Manage working capital, including cash, receivables, payables, and inventory.	PO.1, PO.3, PO.4	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** 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. **(8 Hours)**
- **UNIT II- Investment Decision:** 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. **(10 Hours)**
- **UNIT III- Financing Decision:** 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. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure. **(10 Hours)**
- **UNIT IV- Dividend Decision:** Meaning and types of dividend; Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice. **(10 Hours)**
- **UNIT V- Working Capital Decision:** Meaning & concepts of working capital, various sources of finance to meet working capital requirements; Sources of short-term finance, Working capital estimation, Cash management, Receivables management, Inventory management and payables management. Operating or working capital cycle. **(10 Hours)**

SUGGESTED READINGS:

- Van Horne, J. C., & Wachowicz, J. M. (2018). *Fundamentals of financial management* (13th ed.). Pearson Education.
- Levy, H., & Sarnat, M. (2017). *Principles of financial management*. Pearson Education.
- Joy, O. M. (2016). *Introduction to financial management* (2nd ed.). McGraw-Hill Education.
- Brigham, E. F., & Houston, J. F. (2022). *Fundamentals of financial management* (16th ed.). Cengage Learning.
- Khan, M. Y., & Jain, P. K. (2022). *Basic financial management* (7th ed.). McGraw-Hill Education.
- Chandra, P. (2022). *Fundamentals of financial management* (6th ed.). McGraw-Hill Education.
- Rustagi, R. P. (2023). *Fundamentals of financial management* (7th ed.). Taxmann Publications Pvt. Ltd.
- Singh, S., & Kaur, R. (2022). *Fundamentals of financial management*. Mayur Paperback.

B.COM (Honours) IVth Year	(Code-)		Semester-VII		
	AI FOR BUSINESS; Or, CYBER SECURITY		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

AI FOR BUSINESS

Course Objectives: AI for Business course is designed to equip students with a thorough understanding of how artificial intelligence (AI) can be strategically applied in various business contexts. The primary objective is for students to learn how to deploy AI technologies effectively while managing the ethical considerations inherent in such implementations.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Analyze Big Data, its characteristics, and infrastructure to extract insights for strategic decisions.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO2	Understand core AI technologies and their role in business innovation.	PO.1, PO.3, PO.4	Remember, Understand
CO3	Apply AI to enhance finance, customer engagement, and HR functions.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO4	Evaluate and address ethical, legal, and societal risks of AI in business.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Converging Technologies:** Big Data Overview, V's of Big Data, Big Data Analysis, IoT, Cloud Computing, Data Management Infrastructure, Data Analysis: Extracting Intelligence from Big Data, Changing organization Culture/Strategy/ Role of Practicing Managers, People Component of Big Data & AI. **(12 Hours)**
- **UNIT II- Introduction to AI:** History & Evolution of AI , AI-Driven Business, Transformation, Overview of AI technologies namely Machine Learning, Deep Learning, Natural Language Processing, Computer Vision, Robotics, Generative AI, Case study analysis of AI's impact on different industries. **(12 Hours)**
- **UNIT III- AI Applications in Business:** AI in Finance – AI in algorithmic trading, Credit scoring models using machine learning, Fraud detection, AI in Customer Relationship Management - Personalization and recommendation systems, Chatbots and virtual assistants, Predictive customer analytics, AI in Human Resource Management – AI-driven recruitment and selection processes, Employee performance analytics, AI in workforce planning and talent management. **(12 Hours)**
- **UNIT IV- Ethics in AI:** Bias, fairness, and transparency, Responsible AI practices for leaders, Mitigating ethical risks in AI/ML deployment, Societal and legal aspects of AI. **(12 Hours)**

TEXT BOOKS (LATEST EDITION):

- *Artificial Intelligence* by Munish Trivedi.
- *Artificial Intelligence for Managers* by Malay A. Upadhyay.
- *AI Rising: India's Artificial Intelligence Growth Story*, Leslie D'Monte, Jayanth N.Kolla.
- *Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning* by Bernard Marr.
- *HBR Guide to AI Basics for Managers* Paperback by Harvard Business Review.
- *Machine Learning for Algorithmic Trading: Predictive models to extract signals from market and alternative data for systematic trading strategies* by Stefan Jansen.
- *Digital HR: A Guide to Technology-Enabled Human Resources* by Deborah Waddill.
- *AI for Marketing and Product Innovation: Powerful New Tools for Predicting Trends, Connecting with Customers, and Closing Sales* by A.K. Pradeep, Andrew Appel, and Stan Sthanunathan.

SUGGESTIVE READINGS

Neha Soni, Enakshi Khular Sharma, Narotam Singh, Amita Kapoor, “*Artificial Intelligence in Business: From Research and Innovation to Market Deployment*”, *Procedia Computer Science*, Volume 167, 2020, Pages 2200-2210, <https://doi.org/10.1016/j.procs.2020.03.272>.

Or, CYBER SECURITY

Course Objectives: To equip students with the technical knowledge and skills needed to protect and defend against cyber threats. To develop skills in students that can help them plan, implement, and monitor cyber security mechanisms to ensure the protection of information technology assets. To expose students to responsible use of online social media networks. To systematically educate the necessity to understand the impact of cybercrimes and threats with solutions in a global and societal.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the concept of Cyber security and issues and challenges associated with it.	PO.1, PO.3, PO.5	Remember, Understand
CO2	Understand the cyber-crimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.	PO.1, PO.3, PO.5	Remember, Understand
CO3	Able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.	PO.1, PO.3, PO.5	Remember, Understand, Apply
CO4	Able to understand the basic concepts related to E-Commerce and digital payments. They will become familiar with various digital payment modes and related cyber security aspects, RBI guidelines and preventive measures against digital payment frauds.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Understand the basic security aspects related to Computer and Mobiles. They will be able to use basic tools and technologies to protect their devices.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction to Cyber security:** Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security. **(8 Hours)**
- **UNIT II- Cyber Crime and Cyber Law:** Classification of cyber-crimes, Common cyber-crimes- cyber-crime targeting computers and mobiles, cyber-crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber-crimes, Remedial and mitigation measures, Legal perspective of cyber-crime, IT Act 2000 and its amendments, Cyber-crime and offences, Organisations dealing with Cyber-crime and Cyber security in India, Case studies. **(10 Hours)**
- **UNIT III- Social Media Overview and Security:** Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies. **(10 Hours)**
- **UNIT IV- E-Commerce and Digital Payments:** E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorized banking transactions. Relevant provisions of Payment Settlement Act,2007. **(10 Hours)**
- **UNIT V- Digital Devices Security, Tools and Technologies for Cyber Security:** End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Ant-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions. **(10 Hours)**

TEXT BOOKS (LATEST EDITION):

- Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010.
- Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
- Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
- Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal
- Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011).
- Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

SPECIALIZATION GROUPS (Semester-VII)

FINANCIAL MANAGEMENT GROUP	
	F1- Financial Markets & Institutions
	F2- Corporate Tax Planning
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- Industrial Laws
	H2- Training & Development
MARKETING MANAGEMENT GROUP	
	M1- Consumer Behaviour
	M2- Marketing of Services
ECONOMICS GROUP	
	E1- Indian Economy
	E2- Economics of Regulation of Domestic and Foreign Exchange

FINANCIAL MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-F1.....)		Semester-VII		
	FINANCIAL MARKETS & INSTITUTIONS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Understand the structure and functioning of the Indian financial system, including recent reforms and challenges. Familiarize with the roles and functions of regulatory institutions in India, such as RBI, SEBI, IRDA, and PFRDA. Gain insights into the significance and operations of financial markets, with a focus on the Capital Market and Money Market in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the Indian financial system, its functioning, and recent reforms.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Evaluate the roles of key regulatory institutions like RBI, SEBI, and IRDA.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO3	Analyze the significance of Money and Capital Markets and their economic linkages.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Examine Capital Market operations, including NSE, BSE, and traded instruments.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Understand Money Market functions, instruments, and RBI's regulatory role.	PO.1, PO.3, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- Indian Financial System and major Institutions:** Structure of Indian Financial System: An overview of the Indian financial system, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs). **(10 hours)**
- **UNIT II- Regulatory Institutions in India:** Indian Financial Institutions, RBI, SEBI, IRDA, PFRDA, IDBI, SIDBI, IFCI. **(10 hours)**
- **UNIT III- Financial Markets:** Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets. **(8 hours)**
- **UNIT IV- Capital Market in India:** Capital Markets-functions, organization and instruments. Indian debt market; Indian equity Market- primary and secondary markets; Role of stock exchanges in India. Introduction to Stock Markets, Comparison between NSE and BSE, Primary and Secondary market, Major Instruments traded in stock markets: Equity Shares, Debentures. **(10 hours)**
- **UNIT V- Money Markets in India:** Money Market: Meaning, functions, organization and instruments used in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit, Role of central bank in money market; Indian money market- An overview. Primary and Secondary markets for money market instruments role of RBI as regulated in money market. **(10 hours)**

SUGGESTED READINGS:

- RBI Annual Reports for insights on monetary policy and reforms.
- SEBI handbooks for understanding the regulatory environment.
- Journals like *Economic and Political Weekly* for financial market trends.
- Reports from IRDA and PFRDA for updates on insurance and pension systems.

SUGGESTED BOOKS:

- Bhole, L. M., & Mahakud, J. (2021). *Financial Institutions and Markets: Structure, Growth, and Innovations* (6th ed.). McGraw Hill Education.
- Pathak, B. V. (2022). *The Indian Financial System: Markets, Institutions, and Services* (6th ed.). Pearson Education.
- Mishkin, F. S., & Eakins, S. G. (2023). *Financial Markets and Institutions* (10th ed.). Pearson Education.
- Fabozzi, F. J., Modigliani, F., & Jones, F. J. (2022). *Foundations of Financial Markets and Institutions* (5th ed.). Pearson Education.
- Khan, M. Y. (2023). *Indian Financial System* (11th ed.). McGraw Hill Education.

B.COM (Honours) IVth Year	(Code-F2.....)		Semester-VII		
	CORPORATE TAX PLANNING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To equip students with the knowledge and analytical skills required for effective corporate tax planning and management, enabling them to minimize tax liabilities legally, understand corporate tax laws, and make informed financial decisions within the regulatory framework.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand basic concepts of tax planning, tax evasion, and tax management.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Learn provisions and computation of Minimum Alternate Tax (MAT).	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Apply tax planning in corporate strategies and management decisions.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Analyze tax implications for companies, including mergers and foreign entities.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Evaluate tax planning in financial and new business decisions.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction to Tax Planning:** Introduction, Objectives, Meaning of Tax Planning, Importance of Tax Planning, Tax Planning for Individuals, Tax Management, Tax evasion. Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward area; Tax incentives for exporters. **(8 Hours)**
- **UNIT II- Minimum Alternate Tax (MAT):** Meaning, Objectives, Concept of Minimum Alternative Tax (MAT), Provisions and Exceptions of MAT for Payment of Tax. Determination of Book Profit, Power of Assessing Officer to Alter Net Profit, Conversion of Net Profit into Book Profit. **(8 Hours)**
- **UNIT III- Tax Planning- Corporate Strategies & Management Decisions:** Introduction, Objectives, Concept of Tax Planning, Tax Planning, Tax Avoidance and Tax Evasion. Corporate Tax Planning, Objectives of tax planning in framing corporate strategies, Tax planning for corporate planning, Importance of corporate tax planning. Introduction to management decisions, Objectives, Areas of Tax Planning, Setting up and commencement of business, Form of the organization, Locational aspects, Nature of Business, Tax Planning relating to corporate restructuring, Tax Planning relating to financial management decisions, Tax Planning for Indian collaborators, Tax Planning for employees. **(14 Hours)**
- **UNIT IV- Corporate Tax Planning in India:** Introduction, Objectives, What is Tax Management? Meaning of a company, Kinds of companies, Provisions regarding taxation of companies in India. Tax Planning with Reference to Non-Resident company, Tax Planning with Reference to Corporate Reorganization, i.e. Amalgamation, Merger, Demerger and Slump sale. **(10 Hours)**
- **UNIT V- Tax Planning and Financial Decisions:** Introduction, Objectives, Capital structure decisions, Lease vs. buy or make vs. buy decisions, Distribution of dividends, Tax treatment of dividends, Bonus shares. Tax planning for new business: Objectives, Organisational form of new business, Location of new business, Nature of new business, Acquisition of assets for new business. **(8 Hours)**

SUGGESTED READINGS:

- Mehrotra, H. C., & Goyal, S. P. (2023). *Corporate tax planning & management* (22nd ed.). Sahitya Bhawan Publications.
- Singhania, V. K., & Singhania, M. (2023). *Corporate tax planning & business tax procedures with case studies*. Taxmann Publications.
- Sinha, P. K. (2024). *Corporate tax planning* (2nd ed.). Himalaya Publishing House.
- Agrawal, K. K. (2007). *Corporate tax planning* (Vol. 1). Atlantic Publishers & Distributors.
- Ahuja, G., & Gupta, R. (2023). *Simplified approach to corporate tax planning & management*. Commercial Law Publishers.

HUMAN RESOURCE MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-H1.....)		Semester-VII		
	INDUSTRIAL LAWS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The subject aims to equip students with a comprehensive knowledge of various industrial laws related to employee welfare, social security benefits, wages, bonuses, gratuity, and compensation. It provides students with a comprehensive understanding of various industrial laws and regulations that govern employee welfare and benefits in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand key industrial laws related to employee welfare and social security.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Interpret major acts like EPF Act, Payment of Wages Act, etc.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Address legal issues on wages, bonuses, insurance, and compensation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Calculate employee benefits and determine eligibility under various schemes.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Formulate compliant strategies for employee welfare and legal adherence.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- The Employees Provident Fund & Miscellaneous Provisions Act, 1952:** Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme, 1995; Employees’ Deposit linked Insurance Scheme. **(8 Hours)**
- **UNIT II- Employees State Insurance Act, 1948:** Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits. **(10 Hours)**
- **UNIT III- Payment of Wages Act, 1936:** Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. **(10 Hours)**
- **UNIT IV- The Payment of Bonus Act, 1965:** Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus. **(10 Hours)**
- **UNIT V- Payment of Gratuity Act, 1972; Employee’s Compensation Act, 1923:** Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties. Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer’s liability for compensation; amount of compensation; contracting; commissioner; case laws. **(10 Hours)**

SUGGESTED READINGS:

- Malik, P. L. (2023). P.L. *Malik's Industrial Law* (25th ed.). Lucknow: Eastern Book Company.
- Srivastava, S. C. (2022). *Industrial Relations and Labour Laws* (8th ed.). New Delhi: Vikas Publishing House.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws* (5th ed.). New Delhi: Bharat Law House Pvt. Ltd.
- Kumar, H. L. (2024). *Digest of Labour Cases: Case Law Finder* (13th ed.). New Delhi: Law & Justice Publishing Co.

B.COM (Honours) IVth Year	(Code-H2.....)		Semester-VII		
	TRAINING & DEVELOPMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To impart a comprehensive understanding of training concepts and its significance in organizations. To equip students with skills to conduct training needs assessment and design effective training programs. To enable students to evaluate training initiatives and understand emerging trends in training and development.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand key training concepts, methods, and their role in organizational development.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Identify and assess training needs aligned with individual, job, and organizational goals.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Design and deliver effective training programs using suitable methods and tools.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Evaluate training effectiveness considering cost and organizational impact.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Analyze training trends and suggest strategies for continuous improvement.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Concept of training, Importance of Training, kinds of training, Education, Training-Employment-Development Cycle, System Approach to Training. **(10 Hours)**
- **UNIT II- Training Needs Assessment:** Identifying training & development needs, Assessment of Training Needs (job & the individual), Psychology of Learning and Learned Motivation. **(10 Hours)**
- **UNIT III- Setting up of Training:** Setting of Training Objectives, Training Methods and Aids, Design of Training Programmers, Training and Trainers. **(8 Hours)**
- **UNIT IV- Training Methods:** Stages of training, Various methods of on the job training and off the job training, Training for Special Groups, Executive Development Programmers. **(10 Hours)**
- **UNIT V- Evaluation of Training & Development:** Reasons for evaluation of training, problems of evaluation, criteria for evaluation, steps involved in training, methods for training evaluation, analysis and costing of training. Emerging pattern of training and development in India. **(10 Hours)**

SUGGESTED READINGS:

- Singh, B. P., Chhabra, T. N., & Taneja, P. L. (2021). *Personnel management and industrial relations*. New Delhi: Dhanpat Rai Publishing House.
- Lynton, R. P., & Pareek, U. (2011). *Training for development* (3rd ed.). New Delhi: Sage Publications.
- Noe, R. A. (2024). *Employee training and development* (9th ed.). New York, NY: McGraw-Hill Education.
- Boller, S., & Fletcher, L. (2020). *Design thinking for training and development: Creating learning journeys that get results*. Alexandria, VA: Association for Talent Development.
- Uppal, N. (2023). *Training and development*. Noida: Pearson Education.
- Rao, T. V., & Pareek, U. (2005). *Training for education managers*. New Delhi: Macmillan India.

MARKETING MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-M1.....)		Semester-VII		
	CONSUMER BEHAVIOUR		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of consumer behaviour and its applications in marketing. Define and explore the nature and scope of consumer behaviour in the context of marketing. Analyze the various factors that influence consumer behaviour, both externally and internally. Understand the consumer decision-making process and its stages, including the impact of digitalization on buying patterns.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand consumer decision-making and the influence of culture, class, needs, and personality.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Identify internal and external factors affecting consumer behavior.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Analyze consumer decision-making steps, including online buying behavior.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO4	Learn how motivations impact consumer choices.	PO.1, PO.3, PO.5	Remember, Understand, Apply
CO5	Understand consumer satisfaction, rights, and protection from unfair practices.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Consumer Behaviour:** Definition, Nature, Scope, Consumer Behaviour's applications in Marketing. Market Segmentation; Bases of Segmentation. **(8 Hours)**
- **UNIT II- Factors affecting Consumer Behaviour:** Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes. **(10 Hours)**
- **UNIT III- Consumer Decision Making Process:** Types of consumer decisions, Consumer Decision Making Process - Problem Recognition -Information Search - Alternative Evaluation – Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era. **(10 Hours)**
- **UNIT IV- Consumer Motivation & Personality:** Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Trait Theory. **(10 Hours)**
- **UNIT V- Consumer Satisfaction & Consumer Rights:** Consumer satisfaction & dissatisfaction, brand switching & loyalty, opinion leadership, complaining behavior. Rights of a consumer, Consumer Protection Act 1986. **(10 Hours)**

SUGGESTED READINGS:

- Hawkins, D. I., Best, R. J., & Coney, K. A. (2004). *Consumer behavior: Building marketing strategy* (9th ed.). McGraw-Hill/Irwin.
- Hawkins, D. I., Mothersbaugh, D. L., & Best, R. J. (2020). *Consumer behavior: Building marketing strategy* (14th ed.). McGraw-Hill Education.
- Howard, J. A. (1989). *Consumer behavior in marketing strategy*. Prentice Hall.
- Schiffman, L. G., & Kanuk, L. L. (2007). *Consumer behavior* (9th ed.). Pearson Prentice Hall.
- Ghatak, A. (1985). *Consumer behaviour in India*. D. K. Agencies (P) Ltd.
- Sarkar, A. *Problems of consumer behaviour in India*. Discovery Publishing House.

B.COM (Honours) IVth Year	(Code-M2.....)		Semester-VII		
	MARKETING OF SERVICES		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of services marketing, its unique characteristics, and its significance in the Indian economy. Explore the importance of the people component in services marketing, internal marketing, and its impact on service delivery. Apply the principles of services marketing to different sectors like financial services, healthcare, consultancy, education, and tourism.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand service characteristics, classification, evolution, and role in India's economy.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Learn the importance of people and internal marketing in service delivery and differentiation.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Apply segmentation, positioning, and quality management in service marketing.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Analyze service marketing in sectors like finance, healthcare, education, and tourism.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Develop marketing strategies using the 7Ps to meet diverse service industry needs.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Nature of Services:** The Nature of Services Marketing-Introduction, Definition and Characteristics of Services, Classification of Services, Evolution of Services marketing, importance of Services Marketing in India Economy. The services Marketing Mix-Importance of 7Ps in Services Marketing. **(10 Hours)**
- **UNIT II- The Services Marketing:** The Services Marketing-the People Component, Services and the Importance of the people Component, Using People to Differentiate Services, Internal Marketing, Employee Motivation and Implication for Service Delivery. **(10 Hours)**
- **UNIT III- Segmentation:** Market Segmentation, Selection of Market and Positioning of Services, Quantity and Quality of Services, Determinants of Quality and Quantity. **(10 Hours)**
- **UNIT IV- Components:** Application of the Components of Marketing of Services in Financial Services with Special reference to Banking, Mutual Fund, Portfolio Management Services. Hospitals, Consultancy Services, Education and Training Services. **(10 Hours)**
- **UNIT V- Services in other Sectors:** Application of the Components of Marketing of Services in Marketing of Tourism, Travel and Transport Services. **(8 Hours)**

SUGGESTED READINGS:

- Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Mende, M. (2024). *Services marketing: Integrating customer focus across the firm* (8th ed.). McGraw-Hill Education.
- Hoffman, K. D., & Bateson, J. E. G. (2024). *Services marketing: Concepts, strategies, & cases* (6th ed.). Cengage Learning.
- Wilson, A., Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2020). *Services marketing: Integrating customer focus across the firm* (4th ed.). McGraw-Hill Education.
- Swartz, T. A., & Iacobucci, D. (Eds.). (2024). *Handbook of services marketing and management*. SAGE Publications.
- Desai, V. (2023). *Services marketing essentials you always wanted to know*. Vibrant Publishers.

ECONOMICS GROUP

B.COM (Honours) IVth Year	(Code-E1.....)		Semester-VII		
	INDIAN ECONOMY		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the Indian economy and its development issues. By the end of the course, students will be able to comprehend the concepts and measures of development and underdevelopment, as well as the components of national income and the occupational structure in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the Indian economy, development issues, and economic progress indicators.	PO.1, PO.3, PO.5	Remember, Understand
CO2	Analyze the evolution and impact of economic policies across sectors and regions.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Evaluate the performance of agriculture, industry, services, and finance sectors.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO4	Understand inflation, unemployment, and labor market dynamics.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO5	Apply analytical skills to assess India's growth, structural changes, and policy challenges.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Basic Issues and features of Indian Economy:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure. **(8 Hours)**
- **UNIT II- Policy Regimes:** a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy. **(10 Hours)**
- **UNIT III- Growth, Development and Structural Change:** a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991; d) Demographic Constraints: Interaction between population change and economic development. **(10 Hours)**
- **UNIT IV- Sectoral Trends and Issues:** a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Price Policy, The public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – Its role, Performance and reforms; The small scale sector; MSME & Cottage sector; Role of Foreign capital. c) Financial Sector: Balance of Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility. **(10 Hours)**
- **UNIT V- Inflation, Unemployment and Labour market Inflation:** Inflation- Causes, inflation & interest rates, social costs of inflation; Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the tradeoff between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. **(10 Hours)**

SUGGESTED READINGS:

- Mishra, S. K., & Puri, V. K. (2023). *Indian economy* (41st Rev. & Updated ed.). Himalaya Publishing House.
- Dhingra, I. C. (2022). *The Indian economy* (31st Rev. ed.). Sultan Chand & Sons.
- Datt, G., & Sundharam, K. P. M. (2024). *Indian economy* (73rd ed.). S. Chand & Company.
- Kapila, U. (Ed.). (2024). *Indian economy since independence* (35th ed.). Academic Foundation.
- Bhagwati, J. N., & Desai, P. (1970). *India: Planning for industrialization* (Ch. 2). Oxford University Press.
- Mankiw, N. G. (2024). *Principles of macroeconomics* (10th ed.). Cengage Learning.

B.COM (Honours) IVth Year	(Code-E2.....)		Semester-VII		
	ECONOMICS OF REGULATION OF DEMESTIC & FOREIGN EXCHANGE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To develop a comprehensive understanding of the principles and mechanisms of regulating domestic markets and the role of government in addressing market inefficiencies and failures. To gain insights into foreign trade policies and procedures, including export promotion schemes and various special economic zones, to facilitate international trade.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand market regulation, government roles, and policies on monopoly and competition.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze trade policies, export schemes, and industrial regulations in India.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Learn about foreign exchange markets, balance of payments, and exchange rates.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Understand FEMA 1999 and its impact on forex dealings and trade regulations.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Evaluate how regulations affect domestic markets, forex, and international trade.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Regulation of Domestic Markets:** Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition. **(8 Hours)**
- **UNIT II- Foreign Trade Policy and Procedures:** Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc. EOUs, EHTPs, STPs, BPTs, and SEZs. **(10 Hours)**
- **UNIT III- Industries Development Regulation:** An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. **(10 Hours)**
- **UNIT IV- Foreign Exchange Market:** Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates. **(10 Hours)**
- **UNIT V- The Foreign Exchange Management Act, 1999:** Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal. **(10 Hours)**

SUGGESTED READINGS:

- Mishra, S. K., & Puri, V. K. (2023). *Indian economy* (41st Rev. & Updated ed.). Himalaya Publishing House.
- Dhingra, I. C. (2023). *The Indian economy* (31st Rev. ed.). Sultan Chand & Sons.
- Datt, G., & Sundharam, K. P. M. (2024). *Indian economy* (73rd ed.). S. Chand & Company.
- Kapila, U. (Ed.). (2024). *Indian economy since independence* (35th ed.). Academic Foundation.
- Bhagwati, J. N., & Desai, P. (1970). *India: Planning for industrialization*. Oxford University Press.
- Mankiw, N. G. (2024). *Principles of macroeconomics* (10th ed.). Cengage Learning.

SEMESTER-8

(B.COM HONOURS)

BACHELOR OF COMMERCE (Honours)

8th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Financial Analysis & Reporting	3	0	0	3	30	70	100
		Project Management	3	0	0	3	30	70	100
CE		<u>Specialization: -</u> Subject- 1	4	0	0	4	30	70	100
MINOR		Business Ethics	4	0	0	4	30	70	100
Project Report		Dissertation Report & Viva-Voce [*Initiated in 7 th Semester]				6	30	70	100
TOTAL			14	0	0	20	150	350	500

Note: Student has to prepare a Dissertation File on topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same.

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**

- **Financial Management Group**

F1- Fundamental of Investment

F2- EXIM Financing & Documentation

- **Human Resource Management Group**

H1- International Human Resource Management

H2- Corporate Leadership

- **Marketing Management Group**

M1- International Marketing

M2- Sales Management

- **Economics Group**

E1- Economic Environment of Insurance Business

E2- Managerial Economics

B.COM (Honours) IVth Year	(Code-.....)		Semester-VIII		
	FINANCIAL ANALYSIS & REPORTING		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: To equip students with the knowledge and skills to analyze and interpret financial statements using various tools and techniques, understand financial performance measures, and gain insights into recent developments in financial reporting both in India and internationally.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the nature, components, and limitations of financial statements and their analytical tools.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Apply ratio analysis to assess liquidity, profitability, efficiency, and financial stability.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Evaluate organizational performance using ROI, EVA, and the Balanced Scorecard.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO4	Analyze cash flow statements to assess operational, investing, and financing activities.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Comprehend statutory financial reporting requirements and recent developments including IFRS.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Financial Statements: Meaning- Nature- Objectives, Types- Characteristics-,Use, Importance, Limitations Financial Statement Analysis, Parties interested, Types-External Analysis, Internal Analysis- Horizontal, Vertical analysis, Procedure of analysis, Tools and Techniques of Analysis - Comparative Statements, Common, size Statements, Trend Analysis, Limitations of financial analysis. **(7 Hours)**
- **UNIT II- Ratio Analysis:** Meaning, Nature, Guidelines or precautions for use of ratios- Uses and significance of ratio analysis- Limitations of ratio analysis- Types of Ratios- Analysis of short term financial position or test of liquidity, Analysis of Activity ratios- - Analysis of long term financial position, Analysis of profitability ratios, Overall profitability ratios- Market valuation ratios, Du- Pont control chart - Interpretation of ratios - Preparation of financial statements using ratios. **(8 Hours)**
- **UNIT III- Financial Measures of Performance:** Return on Investment (ROI), Meaning, Need, Importance, limitations, Economic Value Added (EVA), Concept, Significance of EVA, Measurement of EVA. Balanced Score Card (BSC), Concept, Objectives, Perspectives of BSC, Multiple Scorecard Measures to a Single Strategy (Theory Only). **(7 Hours)**
- **UNIT IV- Cash Flow Statements:** Cash Flow Statement, Introduction- Meaning, Classification of cash flows- Cash flow from operating, investing and financing activities. Analysis and interpretation of Operating, Investing, including Inter-corporate investments) and financing activities (Theory Only). **(7 Hours)**
- **UNIT V- Financial Reporting:** Financial Reporting, Meaning, Types - Statutory financial reports -Factors affecting statutory financial reports- Monitoring and enforcement mechanisms, Alternative sources of information Desirable qualities of accounting information- Recent developments in Financial Reporting in India, International Financial Reporting Standards (IFRS). **(7 Hours)**

SUGGESTED READING:

- Subramanyam, K. R. (2014). *Financial statement analysis* (11th ed.). McGraw-Hill Education.
- Blokdyk, G. (2024). *Financial performance: A complete guide* – 2024 edition. 5STARCOOKS.
- Sinha, G. (2012). *Financial statement analysis* (2nd ed.). PHI Learning Pvt. Ltd.
- Bhattacharyya, A. K. (2019). *Corporate financial reporting and analysis*. PHI Learning Pvt. Ltd.
- Vijay Kumar, M. P., & Sivaramakrishnan, P. (2025). *Financial reporting including Indian accounting standards* (2 vols.). Snow White Publications.

B.COM (Honours) IVth Year	(Code-.....)		Semester-VIII		
	PROJECT MANAGEMENT		L-3, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	03	36

Course Objectives: The course aims to provide students with a thorough understanding of the principles and practices of project management. It covers the entire project lifecycle, from initiation to closure, and emphasizes key areas such as planning, execution, monitoring, and risk management. The course also seeks to develop students' ability to manage projects effectively and efficiently within the constraints of time, cost, and quality.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamental concepts and framework of project management.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Apply project planning tools and techniques to develop comprehensive project plans.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Evaluate project risks and develop strategies for risk management.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO4	Manage project execution, monitoring, and control to ensure project success.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Stay updated with recent trends and developments in project management practices.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction to Project Management:** Definition, characteristics, and importance of projects; Project lifecycle and phases; Project management processes; Project constraints and trade-offs; Role of a project manager; Project management in different sectors: IT, construction, manufacturing, and services. **(10 hours)**
- **UNIT II- Project Planning and Scheduling:** Project scope management: Defining and managing project scope; Work Breakdown Structure (WBS); Project time management: Activity sequencing, duration estimation, and critical path method (CPM); Gantt charts and PERT analysis; Resource allocation and leveling; Project cost estimation and budgeting. **(10 hours)**
- **UNIT III- Project Risk Management:** Understanding project risks: Types of risks and risk factors; Risk identification techniques; Qualitative and quantitative risk analysis; Risk response strategies: Avoidance, mitigation, transfer, and acceptance; Contingency planning and risk monitoring; Case studies on risk management in projects. **(10 hours)**
- **UNIT IV- Project Execution, Monitoring, and Control:** Project execution: Managing teams, communication, and stakeholder engagement; Monitoring project progress: Key performance indicators (KPIs) and earned value management (EVM); Project control techniques: Schedule and cost control; Change management in projects; Project closure: Final deliverables, lessons learned, and project documentation. **(10 hours)**
- **UNIT V- Contemporary Issues and Trends in Project Management:** Agile project management: Principles, practices, and applications; Use of project management software tools (e.g., MS Project, Primavera); Sustainability in project management; Managing virtual and remote teams; Trends in global project management; Case studies on contemporary project management practices. **(8 hours)**

SUGGESTED READINGS:

- Kerzner, H. (2023). *Project Management: A Systems Approach to Planning, Scheduling, and Controlling*. 14th ed. Wiley, New York.
- PMI. (2023). *A Guide to the Project Management Body of Knowledge (PMBOK Guide)*. 7th ed. Project Management Institute, Pennsylvania.
- Lock, D. (2023). *Project Management*. 10th ed. Routledge, London.
- Gray, C.F., and Larson, E.W. (2023). *Project Management: The Managerial Process*. 8th ed. McGraw Hill Education, New Delhi.
- Gido, J., and Clements, J.P. (2023). *Successful Project Management*. 8th ed. Cengage Learning, Boston.

B.COM (Honours) IVth Year	(Code-.....)		Semester-VIII		
	BUSINESS ETHICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course "Business Ethics" is to provide students with a comprehensive understanding of ethical principles, frameworks, and decision-making processes in the context of business. To inculcate the behavioural ethics by making students understand the ethical responsibilities with a view to make them an ideal role-model in the business world.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basics and importance of business ethics.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Apply ethics in management and leadership.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Distinguish morals, values, and ethics in decision-making.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Identify ethical issues in HR, marketing, and finance.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Recognize and address environmental and gender ethics.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Business Ethics:** An understanding of Ethics, Meaning of Ethics, Concept of Business Ethics, Ethical Performance, Types of Ethics, Sources of Ethics, Ethics and Business Importance and Scope of Ethics, Factors influencing Business Ethics, Objective of Business Ethics **(8 Hours)**
- **UNIT II- Ethics in Management:** Management of Mind; Commonsense Management; Respect for Authority; Occupational Crime; Ethics & Environment; Cultivating Talents & Virtues for Excellence. Ethical Corporate Behaviour, Its Development, Ethical Leadership. **(10 Hours)**
- **UNIT III- Human Values:** Morals, Values & Ethics, Morality and Ethics. Work Ethics: Features, types & Relevance of Values. Variety of Moral Issues. Moral Dilemmas. Models of Professional Roles- Theories about Action, Custom & Religion. Ethical Decision-making, Ethical Dilemmas in Organization, Social Responsibility of Business and Corporate Governance. **(10 Hours)**
- **UNIT IV- Ethic in Functional Area:** Human Resource- Ethical issues in employment and HRM- Ethics in workplace - Strengthening ethical practices, setting ethical tone in an organization, ethical practices in compensating employees, discrimination, racial, disability, age, religious, national origin, gender discrimination, sexual harassment. Marketing- Ethics in Marketing and Consumer protection, Norms & values in marketing, Ethical issues in marketing, Product related ethics, Competition related ethics, Ethics in advertising. Finance, Importance, issues and common problems. Corporate governance, introduction, mechanism, corporate governance & ethics, Indian values and ethics in business. **(12 Hours)**
- **UNIT V- Environmental Ethics:** Corruption and Gender Issues, Gender Ethics. Environmental issues, Protecting the natural environment, prevention of pollution and depletion of natural resources, Conservation of natural resources. **(8 Hours)**

SUGGESTED READINGS:

- Crane, A., & Matten, D. (2019). *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*. Oxford University Press.
- Velasquez, M. G. (2017). *Business Ethics: Concepts and Cases*. Pearson Education.
- Boatright, J. R. (2016). *Ethics and the Conduct of Business*. Pearson Education.
- Singh, P. (2021). *Business Ethics and Corporate Governance*. Pearson Education India.
- Velasquez, M. G. (2020). *Business Ethics: Concepts and Cases*. Cengage Learning India.
- Bhatia, S. (2019). *Business Ethics and Corporate Governance*. Excel Books India.
- Agrawal, S. K., & Saxena, A. K. (2018). *Business Ethics and Corporate Social Responsibility*. Himalaya Publishing House.
- Chakraborty, S. K. (2017). *Business Ethics: Indian Ethos and Values*. PHI Learning Pvt. Ltd.

B.COM (Honours) IVth Year	(Code-)		Semester-VIII		
	DISSERTATION REPORT & VIVA-VOCE		L-0, T-0, P-6		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	06	00

Course Objectives: The objective of preparing the dissertation report and participating in the viva-voce is to enable students to apply theoretical knowledge to practical business problems through in-depth research, develop critical thinking and analytical skills, demonstrate academic writing and presentation abilities, and enhance their capacity for independent decision-making and problem-solving in real-world business environments.

	Course Outcomes:	Mapped Program Outcomes
CO1	Develop the ability to conduct independent research, critically analyze business issues, and draw meaningful conclusions.	PO.1, PO.2, PO.3, PO.5
CO2	Apply theoretical concepts to real-world business problems, bridging the gap between academics and industry practices.	PO.1, PO.2, PO.3, PO.4
CO3	Enhance their ability to present their research findings clearly and confidently during the viva-voce.	PO.1, PO.5
CO4	Strengthen their skills in identifying business challenges, proposing solutions, and making informed decisions.	PO.1, PO.3, PO.4, PO.5

DISSERTATION REPORT:

As part of the curriculum requirements for the 8th semester, each student is required to undertake a dissertation project on a relevant business topic. The purpose of this exercise is to promote independent research, practical application of theoretical concepts, and professional presentation skills. Each student will be allotted a faculty member as a dissertation supervisor. The supervisor will guide the student throughout the research process and students are expected to regularly consult their supervisors and follow the research schedule set by the department. The viva-voce will be conducted by a panel of evaluators comprising internal and external faculty and each student will present their findings through a PowerPoint presentation during the evaluation of their report.

SPECIALIZATION GROUPS (Semester-VIII)

FINANCIAL MANAGEMENT GROUP	
	F1- Fundamentals of Investment
	F2- EXIM Financing & Documentation
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- International Human Resource Management
	H2- Corporate Leadership
MARKETING MANAGEMENT GROUP	
	M1- International Marketing
	M2- Sales Management
ECONOMICS GROUP	
	E1- Economic Environment of Insurance Business
	E2- Managerial Economics

FINANCIAL MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-F1.....)		Semester-VIII		
	FUNDAMENTALS OF INVESTMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the investment environment, enabling them to make informed investment decisions. It covers various types of investments, including commodities, real estate, and financial assets like equity, mutual funds, and debt.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand investment types and the Indian securities market.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze fixed income and equity using fundamental and technical tools.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Learn portfolio management and mutual fund strategies.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO4	Understand financial derivatives for hedging and speculation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO5	Know investor protection, regulations, and investor rights.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- The Investment Environment:** The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns. **(10 Hours)**
- **UNIT II- Fixed Income Securities:** Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices. **(8 Hours)**
- **UNIT III- Approaches to Equity Analysis:** Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio. **(10 Hours)**
- **UNIT IV- Portfolio Analysis and Financial Derivatives:** Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India. **(10 Hours)**
- **UNIT V- Investor Protection:** Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism. **(10 Hours)**

SUGGESTED READINGS:

- Jones, C. P., & Jensen, G. R. (2019). *Investments: Analysis and Management* (14th ed.). Wiley.
- Chandra, P. (2018). *Investment Analysis and Portfolio Management* (4th ed.). McGraw-Hill Education India.
- Rustagi, R. P. (2023). *Investment Management: Theory & Practice*. Sultan Chand & Sons.
- Vohra, N. D., & Bagri, B. R. (2003). *Futures and Options* (2nd ed.). Tata McGraw-Hill Publishing.
- Mayo, H. B. (2020). *Investments: An Introduction* (13th ed.). Cengage Learning.

B.COM (Honours) IVth Year	(Code-F2.....)		Semester-VIII		
	EXIM FINANCING & DOCUMENTATION		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide in-depth understanding of the processes involved in exporting goods, including documentation requirements and regulation. Students will learn how to navigate through export procedure, comply with legal requirements, and effectively manage export transactions.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamentals of export-import regulations and procedures.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Identify and interpret key documents required in the export-import process.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Analyze the importance of institutional and infrastructural support in foreign trade.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Evaluate various export financing methods and their role in trade operations.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO5	Develop effective strategies to manage export-import transactions efficiently.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Export Financing and Payment Mechanisms:** Pre-shipment and post-shipment finance; Role and services of EXIM Bank, Modes of international payment: Cash-in-advance, Letters of Credit (types and nature), Documentary collections, Open account and consignment. Bills of exchange, Export pricing strategies, Introduction to INCOTERMS 2020. **(10 Hours)**
- **UNIT II- Introduction to Foreign Trade and Export Business:** Role of exports and imports in economic development; Composition and trends in India's foreign trade; Theories of international trade- Classical & Modern theories; Features and rationale of export business; Essentials for starting an export business. **(8 Hours)**
- **UNIT III- Export Documentation and Procedure:** Registration of exporters, Export documentation: Principal, auxiliary, and regulatory documents, Commercial invoice, consular invoice, customs invoice. Packing list, certificate of inspection, certificate of origin. Bill of lading, GR form, SDF form, PP form, shipping bill, Air bill/air consignment note, general excise clearance, Custom clearance process. Insurance cover in exports. Role of ECGC, Quality control and pre-shipment inspection, Harmonized System (HS) of classification and coding; Application of Electronic Data Interchange (EDI). **(10 Hours)**
- **UNIT IV- Institutional Framework for Export Promotion:** Export Promotion Council (EPC), Export Promotion Zone (EPZ) and Special Economic Zone (SEZ); Federation of Indian Export Organisations (FIEO); Agricultural & Processed Food Products Export Development Authority (APEDA), Role of Directorate General of Foreign Trade (DGFT), Categorization and recognition of export houses. **(10 Hours)**
- **UNIT V- Import Procedures and Documentation:** Import licensing and restrictions, Import documentation and compliance, Import finance and credit terms. Role of customs authorities in imports, Foreign trade policy provisions for importers. WTO regulations and India's import policy, Current trends and challenges in India's import management. **(10 Hours)**

SUGGESTED READING:

- Singh, D., & Gautam, A. (2022). *Export management*. Himalaya Publishing House.
- Nabhi's Board of Editors. (2021). *Export manual*. Nabhi Publications.
- Cateora, P. R., & Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education.
- Ministry of Commerce, Government of India. (2023). *Handbook of export-import procedures*. Government of India Publication.
- Sudha, P., & Pradeep, V. (2023). A study on export documentation and clearance process at logistics company. *Central Asian Journal of Innovations on Tourism Management and Finance*, 4(10), 165–182.
- Kahiya, E. T., & Dean, D. L. (2016). Export stages and export barriers: Revisiting traditional export development. *Thunderbird International Business Review*, 58(1), 75–89. <https://doi.org/10.1002/tie.21729>.

HUMAN RESOURCE MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-H1.....)		Semester-VIII		
	INTERNATIONAL HUMAN RESOURCE MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide a comprehensive understanding of international HRM, differentiating it from domestic HRM, and exploring the organizational structures of MNCs. To examine the strategies, structures, and knowledge management in MNCs, emphasizing the challenges of transferring HR practices and managing cross-cultural dynamics.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand international HRM, MNC structures, and distinctions from domestic HRM.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Analyze global/local strategies, HR practice transfer, and cross-cultural management in MNCs.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Skillfully recruit, select, and develop international assignments' workforce.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Master expatriate training, pre-departure preparation, and employee development.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO5	Design and manage global compensation, considering complexities and objectives.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to International HRM:** Defining international HRM, Difference between domestic and International HRM, Organizational Structure in MNC. **(10 Hours)**
- **UNIT II- International HRM & MNCs:** Global versus local strategy and structure in MNCs. Transfer of HR practices in MNCs. Knowledge management and international HRM. Cross cultural management. **(10 Hours)**
- **UNIT III- Recruitment & Selection:** Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection. **(8 Hours)**
- **UNIT IV- Training & Development:** The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. **(10 Hours)**
- **UNIT V- Compensation:** Objectives of International compensation, Key components of an international compensation program, Approaches to International compensation, Patterns in complexity. **(10 Hours)**

SUGGESTED READINGS:

- Rao, P. L. (2008). *International Human Resource Management: Text and Cases*. Excel Books.
- Dowling, P. J., Festing, M., & Engle, A. D. Sr. (2017). *International Human Resource Management* (8th ed.). Cengage Learning.
- Bhatia, S. K. (2013). *International Human Resource Management: A Global Perspective*. Deep & Deep Publications Pvt. Ltd.
- Edwards, T., & Rees, C. (2016). *International Human Resource Management: Globalization, National Systems and Multinational Companies* (3rd ed.). Pearson Education.
- Gupta, S. C. (2010). *International Human Resource Management* (2nd ed.). Macmillan Publishers India Limited.

B.COM (Honours) IVth Year	(Code-H2.....)		Semester-VIII		
	CORPORATE LEADERSHIP		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Students should be able to analyze leadership traits, styles, and effectiveness, master effective communication and presentation skills, navigate power dynamics, cultivate team leadership skills, and grasp ethical considerations and strategic approaches in corporate leadership.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand corporate leadership—its importance, traits, functions, theories, and styles in Indian organizations.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Develop communication skills for leadership, including overcoming barriers and improving presentation, reading, writing, and listening.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Understand power and politics in organizations, including sources of power and strategies to manage politics.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO4	Build team leadership skills, foster culture and diversity, boost morale and motivation, and manage time and stress.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Lead ethically, manage crises and change, and adapt to emerging trends in corporate leadership.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Organisational Leadership:** Introduction, importance and scope of corporate leadership. Leadership traits, Functions and Theories, Leadership Styles in Indian Organisations, Leadership Effectiveness. **(8 Hours)**
- **UNIT II- Communication:** Business communication- Types, Medias, Objectives, Models, Process, Importance Understanding Barriers to communication and ways to handle and improve barriers. Presentation skills-Its Purpose in business world. Reading and writing Skills- Importance of Reading And Writing, Improving Writing Skills through Understanding and Practicing Notice, E-mail, Tenders, Advertisement, Formal Letter. Listening skills-its importance as individual and as a leader or as a worker, its types, Barriers to Listening & Remedies to improve Listening Barriers. Non Verbal Communication. **(10 Hours)**
- **UNIT III- Power:** Power and Politics Meaning of Power and Politics, Distinction between Power and Authority, Bases or Sources of Power, Acquisition and Symbols of Organisational Politics. Reasons of Organisational Politics, Managing Organisationsal Politics. Influencing: Power, Politics, Networking and Negotiation. **(10 Hours)**
- **UNIT IV- Leadership:** Team Leadership Leader / Follower Relations, Team Leadership and Self-Managed Teams, Leadership of Culture and Diversity and Learning Organisation. Enhancing Morale and Motivation. Time Management, Job Frustration, Stress Management. **(10 Hours)**
- **UNIT V- Ethics:** Ethics in Leadership, Strategic Leadership and Managing Crises and Change, Emerging Trends in Corporate Leadership. **(10 Hours)**

SUGGESTED READINGS:

- Northouse, P. G. (2022). *Leadership: Theory and Practice* (9th ed.). SAGE Publications.
- Lussier, R. N., & Achua, C. F. (2016). *Leadership: Theory, Application, & Skill Development* (6th ed.). Cengage Learning.
- Hughes, R. L., Ginnett, R. C., & Curphy, G. J. (2021). *Leadership: Enhancing the Lessons of Experience* (10th ed.). McGraw Hill Education.
- Yukl, G. A., & Gardner, W. L. (2019). *Leadership in Organizations* (9th ed.). Pearson Education.

MARKETING MANAGEMENT GROUP

B.COM (Honours) IVth Year	(Code-M1.....)		Semester-VIII		
	INTERNATIONAL MARKETING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of teaching International Marketing is to equip students with a comprehensive understanding of the fundamental concepts, strategies, and intricacies involved in marketing across borders.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand differences between domestic and international marketing, including key challenges and opportunities.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Develop market targeting, entry strategies, and coordinated international marketing plans.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Manage product life cycles and pricing to meet global market needs.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO4	Handle international distribution and tailor promotions for diverse markets.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Adapt marketing strategies to cultural and economic differences for global success.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction to International Marketing: Basic Concept and the Environment, Difference Between Domestic Marketing and International Marketing Environment. Scope and Size of International Marketing. **(10 Hours)**
- **UNIT II- Marketing Selection & Segmentation:** International Marketing Selection and Segmentation, Entry Options and Strategies, International marketing Planning, Coordination and Control. **(10 Hours)**
- **UNIT III- Product Policy:** International Product Policy and Planning, Product Development, Product Life Cycle. **(8 Hours)**
- **UNIT IV- Pricing Policy:** International Pricing Policy, Pricing Objectives, Determination Pricing Policy and Pricing Strategy. **(10 Hours)**
- **UNIT V- International Distribution Channel:** International Distribution Channels, Selection and Management of Distribution Channels, International Promotion, Marketing Communication, Developing Promotional Mix for foreign Markets. **(10 Hours)**

SUGGESTED READINGS:

- Leighton, D. S. R. (1966). *International marketing: Text and cases*. New York: McGraw-Hill.
- Keegan, W. J. (2017). *Global marketing management* (8th ed.). Pearson India.
- Fayerweather, J. (1977). *International marketing* (2nd ed.). Englewood Cliffs, NJ: Prentice-Hall.
- Root, F. R. (1998). *Entry strategies for international markets* (2nd rev. & expanded ed.). San Francisco: Jossey-Bass.

B.COM (Honours) IVth Year	(Code-M2.....)		Semester-VIII		
	Sales Management		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the nature, importance, and various aspects of sales management, enabling them to grasp the role of personal selling in business and its significance over advertising.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the role, importance, and appropriate use of personal selling in various situations.	PO.1, PO.3, PO.5	Remember, Understand
CO2	Confidently manage the sales process, from prospecting to closing, using effective techniques like the AIDA model.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Lead and manage sales teams through recruitment, training, compensation, and performance evaluation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Control sales operations via forecasting, budgeting, quota setting, and cost analysis.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Apply ethical and legal principles in selling and stay updated with current trends in sales.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply

DETAILED SYLLLABUS:

- **UNIT I- Introduction:** The Nature and Importance of Personal Selling, Nature of Sales Management Situation where Personal Selling is more effective than Advertising, Types of Selling situations, Types of Sales Persons, Application of AIDA Model in Personal Selling. **(10 Hours)**
- **UNIT II- Process of Personal Selling:** Process of Effective Selling; Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling the objections, Closing the Sales, Post-Sale Activities, Qualities of a Successful Sales person with reference to B-2-C, B-2-B Marketing. **(10 Hours)**
- **UNIT III- Controlling the Sales Effort Sales Forecasting:** Sales Budget, Sales Quotas, Sales Territories, Sales Controlling and Sales Cost Analysis. **(8 Hours)**
- **UNIT IV- Managing the Sales Force:** Recruitment and Selection, Training and Development, Compensation and Innovation, Direction and Suspension, Performance Appraisal of Sales Personnel. **(10 Hours)**
- **UNIT V- Emerging Issues in Selling Aspects:** Ethical and Legal aspects of Selling, Measures for Making Selling as attractive Career, Recent Trends in Selling. **(10 Hours)**

SUGGESTED READINGS:

- Still, R. R., Cundiff, E. W., Govoni, N. A. P., & Puri, S. (2023). *Sales and Distribution Management: Decisions, Strategies, and Cases* (7th ed.). Pearson Education India.
- Spiro, R. L., Stanton, W. J., & Rich, G. A. (2007). *Management of a Sales Force* (12th ed.). McGraw-Hill/Irwin.
- Johnston, M. W., Marshall, G. W., & Ogilvie, J. L. (2025). *Sales Force Management: Leadership, Innovation, Technology* (14th ed.). Routledge.
- Futrell, C. M. (2000). *Sales Management: Teamwork, Leadership, and Technology* (6th ed.). Cengage South-Western.

ECONOMICS GROUP

B.COM (Honours) IVth Year	(Code-E1.....)		Semester-VIII		
	ECONOMIC ENVIRONMENT OF INSURANCE BUSINESS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a clear understanding of the economic factors and policies that influence the insurance industry, enabling them to analyze market dynamics, regulatory frameworks, and the role of insurance in economic development.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basics of insurance, its role in risk management, and its importance to individuals and businesses.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Explain how economic factors like inflation, interest rates, and global trends impact the insurance sector.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Manage insurance finances by balancing profitability and policyholder obligations amid economic shifts.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO4	Determine insurance pricing and assess risk based on economic conditions.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Analyze consumer behavior, market competition, and technological changes to meet evolving insurance demands.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Insurance and Economic Environment:** Definition and concept of insurance, Role of insurance in the economy, Economic functions of insurance: risk transfer, risk pooling, and risk reduction, Insurance market structure: types of insurance companies and intermediaries, Regulatory framework and its impact on the insurance industry, Economic significance of insurance for individuals, businesses, and society. **(10 Hours)**
- **UNIT II- Macroeconomic Factors Affecting the Insurance Industry:** Economic cycles and their impact on insurance demand and profitability, Inflation and its implications for insurance pricing and claims, Interest rates and their influence on investment income and liability valuation, GDP growth and its correlation with insurance penetration and consumer purchasing power, Government policies and their effect on insurance regulation and business operations, Global economic trends and their relevance to international insurance markets. **(10 Hours)**
- **UNIT III- Financial Markets and Investment Strategies in Insurance:** Overview of financial markets: stock, bond, money, and real estate markets, Asset-liability management (ALM) in insurance companies, Investment strategies for insurance companies: risk and return considerations, Portfolio diversification and its impact on risk reduction, Role of reinsurance in managing investment and underwriting risks, Impact of economic shocks on investment portfolios and insurance solvency. **(10 Hours)**
- **UNIT IV- Pricing and Underwriting Decisions in a Changing Economic Landscape:** Insurance pricing factors: frequency, severity, loss trends, and risk exposure, Pricing methodologies in relation to economic variables, Underwriting process and risk assessment in dynamic economic environments, Adverse selection and moral hazard: economic implications for insurance markets, Catastrophic events and their impact on underwriting profitability, Incorporating economic forecasts into pricing and underwriting models. **(8 Hours)**
- **UNIT V- Consumer Behavior, Market Competition, and Innovation:** Consumer behavior and its response to economic conditions, Demand elasticity and income elasticity of insurance products, Competition dynamics in the insurance industry: price wars, product differentiation, and customer loyalty, Technological innovation and its influence on insurance distribution and product development, Economic considerations of insurtech and digital transformation, Regulatory challenges and opportunities for fostering innovation in insurance. **(10 Hours)**

SUGGESTED READINGS:-

- Harrington, S. E., & Niehaus, G. R. (2003). *Risk Management and Insurance* (2nd ed.). McGraw-Hill Education.
- Mishra, M. N., & Mishra, S. B. (2017). *Insurance Principles and Practice* (22nd ed.). S. Chand Publishing.
- Pailwar, V. K. (2011). *Economic Environment of Business* (3rd ed.). PHI Learning.
- Jha, N. (2016). *Investment Analysis and Portfolio Management*. Himalaya Publishing House.
- IIBF. (2017). *Risk Analysis, Insurance and Retirement Planning*. Taxmann Publications.
- Bajpai, N., & Bajpai, S. (2016). *Insurance and Behavioral Economics: Improving Decisions in the Most Misunderstood Industry*. Palgrave Macmillan.

B.COM (Honours) IVth Year	(Code-E2.....)		Semester-VIII		
	MANAGERIAL ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The aim of teaching Managerial Economics is to equip students with a comprehensive understanding of economic principles and analytical tools that are essential for effective decision-making in a business environment.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand core economic principles for effective managerial decision-making.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze demand-supply dynamics, consumer behavior, and elasticity for pricing strategies.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Apply production and cost theories to optimize resource use and scale economies.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Formulate pricing strategies for various markets and understand factor pricing for resource allocation.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO5	Use economic models to guide decisions impacting profit, welfare, and business sustainability.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction to Managerial Economics, Evolution, Nature, Scope and Significance, Circular Flow in an Economy, Principles, Production Possibility Frontier, Managerial Economics: Micro and Macro Economics. **(8 Hours)**
- **UNIT II- Market Forces: Demand and Supply:** Demand Analysis: Theory of demand; Objectives of demand analysis and determinants of demand; theory of consumer behavior; Elasticity of demand and its measurement methods; importance in decision-making. Supply Analysis: Objective of supply analysis; Determinants of supply, Elasticity of supply. **(10 Hours)**
- **UNIT III- Production Function and Cost Analysis:** Theory of Production and Cost Analysis; Production Functions and its Managerial Uses; Cobb Douglas Production Function, Laws of Production and analysis: Empirical Estimates of Production and Cost; short run and Long run average cost curves and their analysis; Economies and Diseconomies of scale. **(10 Hours)**
- **UNIT IV- Organization of the Firm:** Pricing Decision: Pricing under different Market Structures: Perfect and Imperfect (Monopoly, Duopoly, Monopolistic Competition, Oligopoly Markets), Pricing Policies and Strategies; Collusive and Non-Collusive Oligopoly; Baumol's Marries' and O. Williamsons Model. **(10 Hours)**
- **UNIT V- Factor Pricing:** Determination of Factor Pricing; Marginal Productivity Theory; Richardian and Modern Theories of rent; Modern Theory of Wage rate determination; Classical, Neo-Classical and Keynesian Theory of Interest; Modern Theory of Profit; Welfare Economics; Pareto ptimality Conditions; Social Welfare Function. **(10 Hours)**

SUGGESTED READINGS

- Paterson, C. W., Lewis, W. C., & Jain, S. K. (2004). *Managerial Economics*. PHI Learning/Pearson.
- Dean, J. (2025). *Managerial Economics* (10th ed.). Wiley.
- Gupta, G. S. (2017). *Managerial Economics* (2nd ed.). McGraw-Hill Education.
- Salvatore, D. (2019). *Managerial Economics in a Global Economy* (9th ed.). Oxford University Press.
- Dwivedi, D. N. (2024). *Managerial Economics* (10th ed.). Vikas Publishing House.
- Ahuja, H. L. (2024). *Managerial Economics* (10th ed.). S. Chand Publishing.

SEMESTER- 7

(HONOURS WITH RESERACH)

BACHELOR OF COMMERCE
(Honours with Research)- 7th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
DSCC (CORE)		Advanced Data Analysis Tools	2	0	4	4	30	70	100
		Advanced Research Methodology	2	0	4	4	30	70	100
CE		<u>Specialization: -</u> Subject-1	4	0	0	4	30	70	100
MINOR		AI for Business	4	0	0	4	30	70	100
Project Report		Research Internship Report & Viva-voce				4	30	70	100
TOTAL			12	0	8	20	150	350	500

Note: i. Student choosing Honours with Research has to go for a research internship in any industry / research institute for 6-8 weeks after the completion of sixth semester and this component will be evaluated during the 7th semester in their research internship report file.

*ii. *The work on the Dissertation File for the research track will start from the 7th semester on the topic allotted to them or chosen by them and have to present a PPT & give a Viva-Voce on the same in the 8th semester.*

• **Core Elective (CE) - Take any one Specialization**

➤ **Financial Management Group**

F1- Financial Markets & Institutions

F2- Corporate Tax Planning

➤ **Human Resource Management Group**

H1- Industrial laws

H2- Training & Development

➤ **Marketing Management Group**

M1- Consumer Behavior

M2- Marketing of services

➤ **Economics Group**

E1- Indian Economy

E2- Economics of Regulation of Domestic & Foreign Exchange

IVth Year	B.COM (Hons with Research)		Semester-VII		
	(Code-)				
	ADVANCED DATA ANALYSIS TOOLS		L-2, T-0, P-4		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To introduce advanced data analysis tools and techniques used in business decision-making. To develop proficiency in using statistical software for comprehensive data analysis, including manipulation, interpretation, and visualization. To explore the application of these tools in addressing real-world business challenges through hands-on exercises.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Proficiency in using advanced statistical tools for data analysis.	PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO2	Ability to apply comprehensive data analysis techniques to enhance business decision-making.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Skills to effectively interpret and present data insights to stakeholders.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Ability to apply machine learning algorithms to solve business problems and optimize decision-making.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Awareness of ethical considerations in data analysis.	PO.1, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Data Handling and Statistical Foundations:** Overview of Data Analysis; Introduction to data analysis, its importance, and applications in business and research, Statistical Software Tools: Introduction to popular statistical tools (e.g., R, Python, SPSS) used for data analysis, Data Importing Techniques: Methods of importing data from various sources (e.g., CSV, Excel, databases, APIs), Data Cleaning Techniques: Handling missing data, dealing with outliers, and correcting data inconsistencies, Initial Data Exploration: Descriptive statistics: mean, median, mode, variance, and standard deviation. Basic visualizations: histograms, box plots, scatter plots. **(10 Hours)**
- **UNIT II- Statistical Analysis and Modeling:** Descriptive and Inferential Statistics: Key concepts in descriptive and inferential statistics. Measures of central tendency, dispersion, and normal distribution, Regression Analysis: Simple linear regression, multiple regression, assumptions, and interpretation of results, Hypothesis Testing: Formulating null and alternative hypotheses, p-values, t-tests, chi-square tests, and confidence intervals, Time Series Analysis: Identifying trends, seasonal components, and applying time series forecasting models (e.g., ARIMA, Exponential Smoothing), Advanced Statistical Methods: Non-parametric tests, ANOVA, and multivariate analysis techniques for handling complex datasets. **(10 Hours)**
- **UNIT III- Machine Learning and Predictive Analytics:** Introduction to Machine Learning: Overview of machine learning algorithms and their relevance to business analytics, Supervised Learning Techniques: Regression trees, decision trees, and support vector machines. Model evaluation using cross-validation and error metrics, Unsupervised Learning Techniques: Clustering techniques such as K-means, hierarchical clustering, and principal component analysis (PCA), Neural Networks and Deep Learning: Introduction to neural networks and deep learning models. Applications in business analytics and predictions, Predictive Analytics: Building and evaluating predictive models for forecasting and decision-making. **(10 Hours)**
- **UNIT IV- Data Visualization and Reporting Techniques:** Importance of Data Visualization: The role of effective data visualization in decision-making and storytelling, Advanced Data Visualization Tools: Hands-on experience with Tableau, Power BI, and Python (Matplotlib, Seaborn, Plotly) for creating visualizations, Interactive Dashboards: Building interactive and dynamic dashboards for data exploration and presentation, Data-Driven Reporting: Preparing detailed analytical reports and presentations. Best practices for reporting insights to stakeholders, Data Presentation for Business Audiences: Communicating complex data insights in a clear and understandable manner tailored to business decision-makers. **(10 Hours)**
- **UNIT V- Ethical Considerations and Advanced Analytical Techniques:** Ethical Considerations in Data Analysis: Understanding data privacy, security, and ethical issues in data analysis. Protecting sensitive information and ensuring data integrity, Data

Governance and Compliance: Best practices for maintaining data accuracy, transparency, and compliance with laws and regulations (e.g., GDPR), Advanced Analytical Techniques: Machine learning model interpretability (e.g., SHAP, LIME), ensemble methods, and advanced regression techniques, Ethical Decision-Making in Analytics: Incorporating ethical considerations into data-driven decisions and ensuring responsible use of data, Case Studies in Ethical Data Use: Real-world examples of ethical dilemmas in data analysis and how organizations navigated them. **(8 Hours)**

ADDITIONAL:

- Hands-on Practice: Assignments and projects involving real-world datasets to practice data handling, statistical analysis, and machine learning techniques.
- Tools Used: Python (pandas, scikit-learn), R, Tableau, Power BI, SPSS.

SUGGESTED READING:

- Field, A. (2018). *Discovering statistics using IBM SPSS Statistics* (5th ed.). Sage.
- James, G., Witten, D., Hastie, T., & Tibshirani, R. (2021). *An introduction to statistical learning with applications* (2nd ed.). Springer.
- Chopra, R. (2020). *Data science with artificial intelligence, machine learning, and deep learning*. Khanna Book Publishing.
- Lantz, B. (2019). *Machine learning with R* (2nd ed.). Packt Publishing.
- Silver, N. (2012). *The signal and the noise: Why so many predictions fail—but some don't*. Penguin Books.
- VanderPlas, J. (2016). *Python data science handbook: Essential tools for working with data*. O'Reilly Media.

JOURNALS:

- Zhang, H., & Li, X. (2022). *Machine learning algorithms for big data: A review*. *Journal of Big Data*, 9(1), 1-21. <https://doi.org/10.1186/s40537-022-00471-w>
- Jha, S., & Mehta, M. (2021). *Data-driven decision-making in business analytics*. *Journal of Business Research*, 134, 127-135. <https://doi.org/10.1016/j.jbusres.2021.03.025>
- Jain, S., & Kaur, P. (2021). *Statistical learning and its application in predictive analytics*. *Journal of Statistical and Computational Science*, 15(3), 183-196. <https://doi.org/10.1016/j.jscs.2021.03.004>
- Ramos, J., & Nascimento, S. (2020). *Ethics in AI and machine learning: A systematic review*. *International Journal of Information Management*, 51, 102037. <https://doi.org/10.1016/j.ijinfomgt.2020.102037>

IVth Year	B.COM (Hons with Research)		Semester-VII		
	(Code-)				
	ADVANCED RESEARCH METHODOLOGY		L-2, T-0, P-4		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Enhance understanding of advanced research designs and methodologies beyond the foundational level. Develop proficiency in qualitative and quantitative data analysis techniques using advanced software tools. Explore contemporary issues and innovations in research methodology relevant to business studies.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand advanced research philosophies, paradigms, and methodologies.	PO.1, PO.2, PO.3	Remember, Understand
CO2	Apply qualitative, quantitative, and mixed methods to complex research problems.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO3	Use advanced analytical tools for data interpretation and analysis.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply
CO4	Evaluate contemporary research issues, including big data and AI.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO5	Prepare ethical and well-structured research reports and proposals.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Advanced Research Frameworks:** Research Philosophy and Inquiry: Exploring the nature of knowledge (ontology) and the theory of knowledge (epistemology) in research, Research Paradigms: Understanding different research paradigms (positivism, interpretivism, critical realism, etc.), Quantitative, Qualitative, and Mixed Methods Approaches: Refining and integrating different research approaches for complex inquiries, Specialized Research Designs: Introduction to experimental and non-experimental designs: Longitudinal and cross-sectional designs, Factorial design, Latin square design, Randomized group design. **(10 Hours)**
- **UNIT II- Advanced Data Analysis Techniques:** Qualitative Data Analysis: Advanced qualitative methods including ethnography and phenomenology, Quantitative Data Analysis: Multivariate analysis techniques: Factor analysis, Cluster analysis, Discriminant analysis, Structural equation modeling (SEM) for understanding complex relationships between variables, Data Analysis Software: Introduction to advanced data analysis software: NVivo and ATLAS.ti for qualitative analysis. PLSEM (Partial Least Squares Structural Equation Modeling) for SEM analysis. **(8 Hours)**
- **UNIT III- Contemporary Issues in Research:** Big Data and Analytics: The impact of big data on research design, data collection, and analysis, Artificial Intelligence in Research: Incorporating AI into research methodologies and its implications for data analysis, Emerging Technologies in Research: The transformative role of virtual reality (VR) and augmented reality (AR) in business research, enhancing data collection and interaction, Ethical Considerations in Contemporary Research: Addressing modern ethical issues in data handling, privacy concerns, and the responsible use of AI in research. **(10 Hours)**
- **UNIT IV- Application of Research Methods in Real-World Scenarios:** Research Application in Business Contexts: Applying advanced research methodologies to solve practical business problems, Ethical Challenges in Research: Identifying and addressing ethical dilemmas in research design, data collection, and reporting, Preparation of Scholarly Articles: Structuring research articles for academic publication, focusing on advanced research methodology and ethical standards, Grant Proposals and Research Reports: Writing comprehensive research reports and grant proposals, ensuring proper documentation of methods and ethical considerations. **(10 Hours)**
- **UNIT V- Advanced Research Reporting and Ethical Considerations:** Advanced Research Reporting Techniques: Writing and presenting research findings effectively to diverse audiences, including academic and industry stakeholders, Critical Evaluation of Research: Developing skills for critical appraisal and review of existing research literature, Ethical Considerations in Reporting: Discussing the ethical implications of publishing research, avoiding plagiarism, and ensuring transparency in reporting results, Final Research Project: Engaging students in a final research project where they apply advanced research methods, analyze data, and present their findings in a comprehensive report. **(10 Hours)**

CASE/EXERCISES:

- Behavioral Experiment (A),(B),(C) by Elena Reutskaja-
<https://hbsp.harvard.edu/product/IES916-PDF-ENG>
- Focus Groups (A), (B) by Elena Reutskaja –
<https://hbsp.harvard.edu/product/IES922-PDF-ENG>
- In-depth Interviews (A), (B) by Elena Reutskaja –
<https://hbsp.harvard.edu/product/IES918-PDF-ENG>

RESEARCH PAPER READING:

- Pereira, L. F. (2023). *Business research methods: systematic literature review*.
- International Journal of *Management Concepts and Philosophy*, 16(2), 145-159.

SUGGESTED READING:

- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate data analysis* (8th ed.). Cengage Learning.
- Babbie, E. R. (2020). *The practice of social research* (15th ed.). Cengage Learning.
- Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.
- Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.
- Sekaran, U., & Bougie, R. (2020). *Research methods for business: A skill-building approach* (8th ed.). Wiley.
- Flick, U. (2018). *An introduction to qualitative research* (6th ed.). SAGE Publications.
- Neuman, W. L. (2014). *Social research methods: Qualitative and quantitative approaches* (7th ed.). Pearson Education.

IVth Year	B.COM (Hons with Research)		Semester-VII		
	(Code-)				
	AI FOR BUSINESS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: AI for Business course is designed to equip students with a thorough understanding of how artificial intelligence (AI) can be strategically applied in various business contexts. The primary objective is for students to learn how to deploy AI technologies effectively while managing the ethical considerations inherent in such implementations.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Analyze Big Data, its characteristics, and infrastructure to extract insights for strategic decisions.	PO.1, PO.2, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO2	Understand core AI technologies and their role in business innovation.	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Apply AI to enhance finance, customer engagement, and HR functions.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO4	Evaluate and address ethical, legal, and societal risks of AI in business.	PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Converging Technologies:** Big Data Overview, V's of Big Data, Big Data Analysis, IoT, Cloud Computing, Data Management Infrastructure, Data Analysis: Extracting Intelligence from Big Data, Changing organization Culture/Strategy/ Role of Practicing Managers, People Component of Big Data & AI. **(12 Hours)**
- **UNIT II- Introduction to AI:** History & Evolution of AI , AI-Driven Business, Transformation, Overview of AI technologies namely Machine Learning, Deep Learning, Natural Language Processing, Computer Vision, Robotics, Generative AI, Case study analysis of AI's impact on different industries. **(12 Hours)**
- **UNIT III- AI Applications in Business:** AI in Finance – AI in algorithmic trading, Credit scoring models using machine learning, Fraud detection, AI in Customer Relationship Management - Personalization and recommendation systems, Chatbots and virtual assistants, Predictive customer analytics, AI in Human Resource Management – AI-driven recruitment and selection processes, Employee performance analytics, AI in workforce planning and talent management. **(12 Hours)**
- **UNIT IV- Ethics in AI:** Bias, fairness, and transparency, Responsible AI practices for leaders, Mitigating ethical risks in AI/ML deployment, Societal and legal aspects of AI. **(12 Hours)**

TEXT BOOKS (LATEST EDITION):

- *Artificial Intelligence* by Munish Trivedi.
- *Artificial Intelligence for Managers* by Malay A. Upadhyay.
- *AI Rising: India's Artificial Intelligence Growth Story*, Leslie D'Monte, Jayanth N.Kolla.
- *Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning* by Bernard Marr.
- *HBR Guide to AI Basics for Managers* Paperback by Harvard Business Review.
- *Machine Learning for Algorithmic Trading: Predictive models to extract signals from market and alternative data for systematic trading strategies* by Stefan Jansen.
- *Digital HR: A Guide to Technology-Enabled Human Resources* by Deborah Waddill.
- *AI for Marketing and Product Innovation: Powerful New Tools for Predicting Trends, Connecting with Customers, and Closing Sales* by A.K. Pradeep, Andrew Appel, and Stan Sthanunathan.

SUGGESTIVE READINGS

Neha Soni, Enakshi Khular Sharma, Narotam Singh, Amita Kapoor, “*Artificial Intelligence in Business: From Research and Innovation to Market Deployment*”, *Procedia Computer Science*, Volume 167, 2020, Pages 2200-2210, <https://doi.org/10.1016/j.procs.2020.03.272>.

IVth Year	B.COM (Hons with Research)		Semester-VII		
	(Code-)				
	RESEARCH INTERNSHIP REPORT & VIVA-VOCE		L-0, T-0, P-4		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	04	00

Course Objectives: To provide students with practical exposure to the research process. To develop skills in data collection, analysis, and interpretation. To encourage independent and collaborative research work. To prepare students for future academic research or research-driven careers.

	Course Outcomes:	Mapped Program Outcomes
CO1	Gain practical experience in conducting research, from problem identification to report writing.	PO.1, PO.2, PO.3
CO2	Develop skills in data collection, statistical analysis, and interpretation of research findings.	PO.1, PO.2, PO.3, PO.4,
CO3	Enhance critical thinking, academic writing, and presentation abilities.	PO.1, PO.2, PO.3
CO4	Understand the ethical considerations and professional standards in research environments.	PO.2, PO.3, PO.6

RESEARCH INTERNSHIP REPORT:

As part of the curriculum requirements for the 7th semester, each B.COM student pursuing Honours with Research is required to undertake a research internship for 6-8 weeks on a relevant topic in academic institutions, research organizations, think tanks, or corporate R&D units. The purpose of this exercise is to promote independent research, practical application of theoretical concepts, and professional presentation skills. Each student will be allotted a faculty member as a research supervisor. The supervisor will guide the student throughout the research process and students are expected to regularly consult their supervisors and follow the research schedule set by the department. The viva-voce will be conducted by a panel of evaluators comprising internal and external faculty and each student will present their findings through a PowerPoint presentation during the evaluation of their report.

SPECIALIZATION GROUPS (Semester-VII)

FINANCIAL MANAGEMENT GROUP	
	F1- Financial Markets & Institutions
	F2- Corporate Tax Planning
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- Industrial Laws
	H2- Training & Development
MARKETING MANAGEMENT GROUP	
	M1- Consumer Behaviour
	M2- Marketing of Services
ECONOMICS GROUP	
	E1- Indian Economy
	E2- Economics of Regulation of Domestic and Foreign Exchange

FINANCIAL MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-F1.....)				
	FINANCIAL MARKETS & INSTITUTIONS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Understand the structure and functioning of the Indian financial system, including recent reforms and challenges. Familiarize with the roles and functions of regulatory institutions in India, such as RBI, SEBI, IRDA, and PFRDA. Gain insights into the significance and operations of financial markets, with a focus on the Capital Market and Money Market in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the Indian financial system, its functioning, and recent reforms.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Evaluate the roles of key regulatory institutions like RBI, SEBI, and IRDA.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze, Evaluate
CO3	Analyze the significance of Money and Capital Markets and their economic linkages.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO4	Examine Capital Market operations, including NSE, BSE, and traded instruments.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Understand Money Market functions, instruments, and RBI's regulatory role.	PO.1, PO.3, PO.4	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I: Indian Financial System and major Institutions:** Structure of Indian Financial System: An overview of the Indian financial system, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs). **(10 hours)**
- **UNIT II: Regulatory Institutions in India:** Indian Financial Institutions, RBI, SEBI, IRDA, PFRDA, IDBI, SIDBI, IFCI. **(10 hours)**
- **UNIT III: Financial Markets:** Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets. **(8 hours)**
- **UNIT IV: Capital Market in India:** Capital Markets-functions, organization and instruments. Indian debt market; Indian equity Market- primary and secondary markets; Role of stock exchanges in India. Introduction to Stock Markets, Comparison between NSE and BSE, Primary and Secondary market, Major Instruments traded in stock markets: Equity Shares, Debentures. **(10 hours)**
- **UNIT V: Money Markets in India:** Money Market: Meaning, functions, organization and instruments used in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit, Role of central bank in money market; Indian money market- An overview. Primary and Secondary markets for money market instruments role of RBI as regulated in money market. **(10 hours)**

SUGGESTED READINGS:

- RBI Annual Reports for insights on monetary policy and reforms.
- SEBI handbooks for understanding the regulatory environment.
- Journals like *Economic and Political Weekly* for financial market trends.
- Reports from IRDA and PFRDA for updates on insurance and pension systems.

SUGGESTED BOOKS:

- Bhole, L. M., & Mahakud, J. (2021). *Financial Institutions and Markets: Structure, Growth, and Innovations* (6th ed.). McGraw Hill Education.
- Pathak, B. V. (2022). *The Indian Financial System: Markets, Institutions, and Services* (6th ed.). Pearson Education.
- Mishkin, F. S., & Eakins, S. G. (2023). *Financial Markets and Institutions* (10th ed.). Pearson Education.
- Fabozzi, F. J., Modigliani, F., & Jones, F. J. (2022). *Foundations of Financial Markets and Institutions* (5th ed.). Pearson Education.
- Khan, M. Y. (2023). *Indian Financial System* (11th ed.). McGraw Hill Education.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-F2.....)				
	CORPORATE TAX PLANNING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To equip students with the knowledge and analytical skills required for effective corporate tax planning and management, enabling them to minimize tax liabilities legally, understand corporate tax laws, and make informed financial decisions within the regulatory framework.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand basic concepts of tax planning, tax evasion, and tax management.	PO.1, PO.3, PO.4	Remember, Understand
CO2	Learn provisions and computation of Minimum Alternate Tax (MAT).	PO.1, PO.2, PO.3, PO.4	Remember, Understand
CO3	Apply tax planning in corporate strategies and management decisions.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Analyze tax implications for companies, including mergers and foreign entities.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Evaluate tax planning in financial and new business decisions.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Introduction to Tax Planning:** Introduction, Objectives, Meaning of Tax Planning, Importance of Tax Planning, Tax Planning for Individuals, Tax Management, Tax evasion. Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward area; Tax incentives for exporters. **(8 Hours)**
- **UNIT II- Minimum Alternate Tax (MAT):** Meaning, Objectives, Concept of Minimum Alternative Tax (MAT), Provisions and Exceptions of MAT for Payment of Tax. Determination of Book Profit, Power of Assessing Officer to Alter Net Profit, Conversion of Net Profit into Book Profit. **(8 Hours)**
- **UNIT III- Tax Planning- Corporate Strategies & Management Decisions:** Introduction, Objectives, Concept of Tax Planning, Tax Planning, Tax Avoidance and Tax Evasion. Corporate Tax Planning, Objectives of tax planning in framing corporate strategies, Tax planning for corporate planning, Importance of corporate tax planning. Introduction to management decisions, Objectives, Areas of Tax Planning, Setting up and commencement of business, Form of the organization, Locational aspects, Nature of Business, Tax Planning relating to corporate restructuring, Tax Planning relating to financial management decisions, Tax Planning for Indian collaborators, Tax Planning for employees. **(14 Hours)**
- **UNIT IV- Corporate Tax Planning in India:** Introduction, Objectives, What is Tax Management? Meaning of a company, Kinds of companies, Provisions regarding taxation of companies in India. Tax Planning with Reference to Non-Resident company, Tax Planning with Reference to Corporate Reorganization, i.e. Amalgamation, Merger, Demerger and Slump sale. **(10 Hours)**
- **UNIT V- Tax Planning and Financial Decisions:** Introduction, Objectives, Capital structure decisions, Lease vs. buy or make vs. buy decisions, Distribution of dividends, Tax treatment of dividends, Bonus shares. Tax planning for new business: Objectives, Organisational form of new business, Location of new business, Nature of new business, Acquisition of assets for new business. **(8 Hours)**

SUGGESTED READINGS:

- Mehrotra, H. C., & Goyal, S. P. (2023). *Corporate tax planning & management* (22nd ed.). Sahitya Bhawan Publications.
- Singhania, V. K., & Singhania, M. (2023). *Corporate tax planning & business tax procedures with case studies*. Taxmann Publications.
- Sinha, P. K. (2024). *Corporate tax planning* (2nd ed.). Himalaya Publishing House.
- Agrawal, K. K. (2007). *Corporate tax planning* (Vol. 1). Atlantic Publishers & Distributors.
- Ahuja, G., & Gupta, R. (2023). *Simplified approach to corporate tax planning & management*. Commercial Law Publishers.

HUMAN RESOURCE MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-H1.....)				
	INDUSTRIAL LAWS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The subject aims to equip students with a comprehensive knowledge of various industrial laws related to employee welfare, social security benefits, wages, bonuses, gratuity, and compensation. It provides students with a comprehensive understanding of various industrial laws and regulations that govern employee welfare and benefits in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand key industrial laws related to employee welfare and social security.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Interpret major acts like EPF Act, Payment of Wages Act, etc.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Address legal issues on wages, bonuses, insurance, and compensation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Calculate employee benefits and determine eligibility under various schemes.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Formulate compliant strategies for employee welfare and legal adherence.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- The Employees Provident Fund & Miscellaneous Provisions Act, 1952:** Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme, 1995; Employees’ Deposit linked Insurance Scheme. **(8 Hours)**
- **UNIT II- Employees State Insurance Act, 1948:** Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits. **(10 Hours)**
- **UNIT III- Payment of Wages Act, 1936:** Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. **(10 Hours)**
- **UNIT IV- The Payment of Bonus Act, 1965:** Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus. **(10 Hours)**
- **UNIT V- Payment of Gratuity Act, 1972; Employee’s Compensation Act, 1923:** Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties. Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer’s liability for compensation; amount of compensation; contracting; commissioner; case laws. **(10 Hours)**

SUGGESTED READINGS:

- Malik, P. L. (2023). P.L. *Malik's Industrial Law* (25th ed.). Lucknow: Eastern Book Company.
- Srivastava, S. C. (2022). *Industrial Relations and Labour Laws* (8th ed.). New Delhi: Vikas Publishing House.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws* (5th ed.). New Delhi: Bharat Law House Pvt. Ltd.
- Kumar, H. L. (2024). *Digest of Labour Cases: Case Law Finder* (13th ed.). New Delhi: Law & Justice Publishing Co.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-H2.....)				
	TRAINING & DEVELOPMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To impart a comprehensive understanding of training concepts and its significance in organizations. To equip students with skills to conduct training needs assessment and design effective training programs. To enable students to evaluate training initiatives and understand emerging trends in training and development.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand key training concepts, methods, and their role in organizational development.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Identify and assess training needs aligned with individual, job, and organizational goals.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Design and deliver effective training programs using suitable methods and tools.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Evaluate training effectiveness considering cost and organizational impact.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Analyze training trends and suggest strategies for continuous improvement.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Concept of training, Importance of Training, kinds of training, Education, Training-Employment-Development Cycle, System Approach to Training. **(10 Hours)**
- **UNIT II- Training Needs Assessment:** Identifying training & development needs, Assessment of Training Needs (job & the individual), Psychology of Learning and Learned Motivation. **(10 Hours)**
- **UNIT III- Setting up of Training:** Setting of Training Objectives, Training Methods and Aids, Design of Training Programmers, Training and Trainers. **(8 Hours)**
- **UNIT IV- Training Methods:** Stages of training, Various methods of on the job training and off the job training, Training for Special Groups, Executive Development Programmers. **(10 Hours)**
- **UNIT V- Evaluation of Training & Development:** Reasons for evaluation of training, problems of evaluation, criteria for evaluation, steps involved in training, methods for training evaluation, analysis and costing of training. Emerging pattern of training and development in India. **(10 Hours)**

SUGGESTED READINGS:

- Singh, B. P., Chhabra, T. N., & Taneja, P. L. (2021). *Personnel management and industrial relations*. New Delhi: Dhanpat Rai Publishing House.
- Lynton, R. P., & Pareek, U. (2011). *Training for development* (3rd ed.). New Delhi: Sage Publications.
- Noe, R. A. (2024). *Employee training and development* (9th ed.). New York, NY: McGraw-Hill Education.
- Boller, S., & Fletcher, L. (2020). *Design thinking for training and development: Creating learning journeys that get results*. Alexandria, VA: Association for Talent Development.
- Uppal, N. (2023). *Training and development*. Noida: Pearson Education.
- Rao, T. V., & Pareek, U. (2005). *Training for education managers*. New Delhi: Macmillan India.

MARKETING MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-M1.....)				
	CONSUMER BEHAVIOUR		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of consumer behaviour and its applications in marketing. Define and explore the nature and scope of consumer behaviour in the context of marketing. Analyze the various factors that influence consumer behaviour, both externally and internally. Understand the consumer decision-making process and its stages, including the impact of digitalization on buying patterns.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand consumer decision-making and the influence of culture, class, needs, and personality.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Identify internal and external factors affecting consumer behavior.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Analyze consumer decision-making steps, including online buying behavior.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO4	Learn how motivations impact consumer choices.	PO.1, PO.3, PO.5	Remember, Understand, Apply
CO5	Understand consumer satisfaction, rights, and protection from unfair practices.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Consumer Behaviour:** Definition, Nature, Scope, Consumer Behaviour's applications in Marketing. Market Segmentation; Bases of Segmentation. **(8 Hours)**
- **UNIT II- Factors affecting Consumer Behaviour:** Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes. **(10 Hours)**
- **UNIT III- Consumer Decision Making Process:** Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search, Alternative Evaluation – Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era. **(10 Hours)**
- **UNIT IV- Consumer Motivation & Personality:** Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Trait Theory. **(10 Hours)**
- **UNIT V- Consumer Satisfaction & Consumer Rights:** Consumer satisfaction & dissatisfaction, brand switching & loyalty, opinion leadership, complaining behavior. Rights of a consumer, Consumer Protection Act 1986. **(10 Hours)**

SUGGESTED READINGS:

- Hawkins, D. I., Best, R. J., & Coney, K. A. (2004). *Consumer behavior: Building marketing strategy* (9th ed.). McGraw-Hill/Irwin.
- Hawkins, D. I., Mothersbaugh, D. L., & Best, R. J. (2020). *Consumer behavior: Building marketing strategy* (14th ed.). McGraw-Hill Education.
- Howard, J. A. (1989). *Consumer behavior in marketing strategy*. Prentice Hall.
- Schiffman, L. G., & Kanuk, L. L. (2007). *Consumer behavior* (9th ed.). Pearson Prentice Hall.
- Ghatak, A. (1985). *Consumer behaviour in India*. D. K. Agencies (P) Ltd.
- Sarkar, A. *Problems of consumer behaviour in India*. Discovery Publishing House.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-M2.....)				
	MARKETING OF SERVICES		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a comprehensive understanding of services marketing, its unique characteristics, and its significance in the Indian economy. Explore the importance of the people component in services marketing, internal marketing, and its impact on service delivery. Apply the principles of services marketing to different sectors like financial services, healthcare, consultancy, education, and tourism.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand service characteristics, classification, evolution, and role in India's economy.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Learn the importance of people and internal marketing in service delivery and differentiation.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Apply segmentation, positioning, and quality management in service marketing.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Analyze service marketing in sectors like finance, healthcare, education, and tourism.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Develop marketing strategies using the 7Ps to meet diverse service industry needs.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate

DETAILED SYLLABUS:

- **UNIT I- Nature of Services:** The Nature of Services Marketing-Introduction, Definition and Characteristics of Services, Classification of Services, Evolution of Services marketing, importance of Services Marketing in India Economy. The services Marketing Mix-Importance of 7Ps in Services Marketing. **(10 Hours)**
- **UNIT II- The Services Marketing:** The Services Marketing-the People Component, Services and the Importance of the people Component, Using People to Differentiate Services, Internal Marketing, Employee Motivation and Implication for Service Delivery. **(10 Hours)**
- **UNIT III- Segmentation:** Market Segmentation, Selection of Market and Positioning of Services, Quantity and Quality of Services, Determinants of Quality and Quantity. **(10 Hours)**
- **UNIT IV- Components:** Application of the Components of Marketing of Services in Financial Services with Special reference to Banking, Mutual Fund, Portfolio Management Services. Hospitals, Consultancy Services, Education and Training Services. **(10 Hours)**
- **UNIT V- Services in other Sectors:** Application of the Components of Marketing of Services in Marketing of Tourism, Travel and Transport Services. **(8 Hours)**

SUGGESTED READINGS:

- Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Mende, M. (2024). *Services marketing: Integrating customer focus across the firm* (8th ed.). McGraw-Hill Education.
- Hoffman, K. D., & Bateson, J. E. G. (2024). *Services marketing: Concepts, strategies, & cases* (6th ed.). Cengage Learning.
- Wilson, A., Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2020). *Services marketing: Integrating customer focus across the firm* (4th ed.). McGraw-Hill Education.
- Swartz, T. A., & Iacobucci, D. (Eds.). (2024). *Handbook of services marketing and management*. SAGE Publications.
- Desai, V. (2023). *Services marketing essentials you always wanted to know*. Vibrant Publishers.

ECONOMICS GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-E1.....)				
	INDIAN ECONOMY		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the Indian economy and its development issues. By the end of the course, students will be able to comprehend the concepts and measures of development and underdevelopment, as well as the components of national income and the occupational structure in India.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the Indian economy, development issues, and economic progress indicators.	PO.1, PO.3, PO.5	Remember, Understand
CO2	Analyze the evolution and impact of economic policies across sectors and regions.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Evaluate the performance of agriculture, industry, services, and finance sectors.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO4	Understand inflation, unemployment, and labor market dynamics.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO5	Apply analytical skills to assess India's growth, structural changes, and policy challenges.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Basic Issues and features of Indian Economy:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure. **(8 Hours)**
- **UNIT II- Policy Regimes:** a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy. **(10 Hours)**
- **UNIT III- Growth, Development and Structural Change:** a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991; d) Demographic Constraints: Interaction between population change and economic development. **(10 Hours)**
- **UNIT IV- Sectoral Trends and Issues:** a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Price Policy, The public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – Its role, Performance and reforms; The small scale sector; MSME & Cottage sector; Role of Foreign capital. c) Financial Sector: Balance of Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility. **(10 Hours)**
- **UNIT V- Inflation, Unemployment and Labour market Inflation:** Inflation- Causes, inflation & interest rates, social costs of inflation; Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the tradeoff between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. **(10 Hours)**

SUGGESTED READINGS:

- Mishra, S. K., & Puri, V. K. (2023). *Indian economy* (41st Rev. & Updated ed.). Himalaya Publishing House.
- Dhingra, I. C. (2022). *The Indian economy* (31st Rev. ed.). Sultan Chand & Sons.
- Datt, G., & Sundharam, K. P. M. (2024). *Indian economy* (73rd ed.). S. Chand & Company.
- Kapila, U. (Ed.). (2024). *Indian economy since independence* (35th ed.). Academic Foundation.
- Bhagwati, J. N., & Desai, P. (1970). *India: Planning for industrialization* (Ch. 2). Oxford University Press.
- Mankiw, N. G. (2024). *Principles of macroeconomics* (10th ed.). Cengage Learning.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VII		
	(Code-E2.....)				
	ECONOMICS OF REGULATION OF DEMESTIC & FOREIGN EXCHANGE		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To develop a comprehensive understanding of the principles and mechanisms of regulating domestic markets and the role of government in addressing market inefficiencies and failures. To gain insights into foreign trade policies and procedures, including export promotion schemes and various special economic zones, to facilitate international trade.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand market regulation, government roles, and policies on monopoly and competition.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze trade policies, export schemes, and industrial regulations in India.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Learn about foreign exchange markets, balance of payments, and exchange rates.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Understand FEMA 1999 and its impact on forex dealings and trade regulations.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO5	Evaluate how regulations affect domestic markets, forex, and international trade.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Regulation of Domestic Markets:** Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition. **(8 Hours)**
- **UNIT II- Foreign Trade Policy and Procedures:** Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc. EOUs, EHTPs, STPs, BPTs, and SEZs. **(10 Hours)**
- **UNIT III- Industries Development Regulation:** An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. **(10 Hours)**
- **UNIT IV- Foreign Exchange Market:** Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates. **(10 Hours)**
- **UNIT V- The Foreign Exchange Management Act, 1999:** Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal. **(10 Hours)**

SUGGESTED READINGS:

- Mishra, S. K., & Puri, V. K. (2023). Indian economy (41st Rev. & Updated ed.). Himalaya Publishing House.
- Dhingra, I. C. (2023). The Indian economy (31st Rev. ed.). Sultan Chand & Sons.
- Datt, G., & Sundharam, K. P. M. (2024). Indian economy (73rd ed.). S. Chand & Company.
- Kapila, U. (Ed.). (2024). Indian economy since independence (35th ed.). Academic Foundation.
- Bhagwati, J. N., & Desai, P. (1970). India: Planning for industrialization. Oxford University Press.
- Mankiw, N. G. (2024). Principles of macroeconomics (10th ed.). Cengage Learning.

SEMESTER- 8
(HONOURS WITH RESEARCH)

BACHELOR OF COMMERCE
(Honours with Research)- 8th SEMESTER

Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CE		<u>Specialization: -</u> Subject- 1	4	0	0	4	30	70	100
MINOR		Business Ethics	4	0	0	4	30	70	100
Project Report		Dissertation Report & Viva-Voce (for research track) [*Initiated in the 7 th semester]				12	30	70	100
TOTAL			8	0	0	20	90	210	300

Note: The Dissertation work will start from the beginning of fourth year of B.COM (Honours with Research) Program.

- **Core Elective (CE) - Take any one Specialization (Students can choose any one subject from the choice of their specialization)**
 - **Financial Management Group**
 - F1- Fundamental of Investment
 - F2- EXIM Financing & Documentation
 - **Human Resource Management Group**
 - H1- International Human Resource Management
 - H2- Corporate Leadership
 - **Marketing Management Group**
 - M1- International Marketing
 - M2- Sales Management
 - **Economics Group**
 - E1- Economic Environment of Insurance Business
 - E2- Managerial Economics

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-.....)				
	BUSINESS ETHICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of the course "Business Ethics" is to provide students with a comprehensive understanding of ethical principles, frameworks, and decision-making processes in the context of business. To inculcate the behavioural ethics by making students understand the ethical responsibilities with a view to make them an ideal role-model in the business world.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basics and importance of business ethics.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Apply ethics in management and leadership.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Distinguish morals, values, and ethics in decision-making.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Identify ethical issues in HR, marketing, and finance.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Recognize and address environmental and gender ethics.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Business Ethics:** An understanding of Ethics, Meaning of Ethics, Concept. of Business Ethics, Ethical Performance, Types of Ethics, Sources of Ethics, Ethics and Business Importance and Scope of Ethics, Factors influencing Business Ethics, Objective of Business Ethics. **(8 Hours)**
- **UNIT II- Ethics in Management:** Management of Mind; Commonsense Management; Respect for Authority; Occupational Crime; Ethics & Environment; Cultivating Talents & Virtues for Excellence. Ethical Corporate Behaviour, Its Development, Ethical Leadership. **(10 Hours)**
- **UNIT III- Human Values:** Morals, Values & Ethics, Morality and Ethics. Work Ethics: Features, types & Relevance of Values. Variety of Moral Issues. Moral Dilemmas. Models of Professional Roles- Theories about Action, Custom & Religion. Ethical Decision-making, Ethical Dilemmas in Organization, Social Responsibility of Business and Corporate Governance. **(10 Hours)**
- **UNIT IV- Ethic in Functional Area:** Human Resource- Ethical issues in employment and HRM- Ethics in workplace - Strengthening ethical practices – setting ethical tone in an organization. – ethical practices in compensating employees, discrimination, racial, disability, age, religious, national origin, gender discrimination, sexual harassment. Marketing- Ethics in Marketing and Consumer protection, Norms & values in marketing, Ethical issues in marketing, Product related ethics, Competition related ethics, Ethics in advertising. Finance- Importance, issues and common problems. Corporate governance, introduction, mechanism, corporate governance & ethics, Indian values and ethics in business. **(12 Hours)**
- **UNIT V- Environmental Ethics:** Corruption and Gender Issues, Gender Ethics. Environmental issues, Protecting the natural environment, prevention of pollution and depletion of natural resources, Conservation of natural resources. **(8 Hours)**

SUGGESTED READINGS:

- Crane, A., & Matten, D. (2019). *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*. Oxford University Press.
- Velasquez, M. G. (2017). *Business Ethics: Concepts and Cases*. Pearson Education.
- Boatright, J. R. (2016). *Ethics and the Conduct of Business*. Pearson Education.
- Singh, P. (2021). *Business Ethics and Corporate Governance*. Pearson Education India.
- Velasquez, M. G. (2020). *Business Ethics: Concepts and Cases*. Cengage Learning India.
- Bhatia, S. (2019). *Business Ethics and Corporate Governance*. Excel Books India.
- Agrawal, S. K., & Saxena, A. K. (2018). *Business Ethics and Corporate Social Responsibility*. Himalaya Publishing House.
- Chakraborty, S. K. (2017). *Business Ethics: Indian Ethos and Values*. PHI Learning Pvt. Ltd.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-)				
	DISSERTATION REPORT & VIVA-VOCE (for research track)		L-0, T-0, P-12		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
	30	70	100	12	00

Course Objectives: The objective of preparing the dissertation report and participating in the viva-voce is to enable students to apply theoretical knowledge to practical business problems through in-depth research, develop critical thinking and analytical skills, demonstrate academic writing and presentation abilities, and enhance their capacity for independent decision-making and problem-solving in real-world business environments.

	Course Outcomes:	Mapped Program Outcomes
CO1	Develop the ability to conduct independent research, critically analyze business issues, and draw meaningful conclusions.	PO.1, PO.2, PO.3, PO.5
CO2	Apply theoretical concepts to real-world business problems, bridging the gap between academics and industry practices.	PO.1, PO.2, PO.3, PO.4
CO3	Enhance their ability to present their research findings clearly and confidently during the viva-voce.	PO.1, PO.5
CO4	Strengthen their skills in identifying business challenges, proposing solutions, and making informed decisions.	PO.1, PO.3, PO.4, PO.5

DISSERTATION REPORT:

As part of the curriculum requirements for the 8th semester honours with research, each student is required to undertake a dissertation project on a relevant topic. The purpose of this exercise is to promote independent research, practical application of theoretical concepts, and professional presentation skills. Each student will be allotted a faculty member as a dissertation supervisor. The supervisor will guide the student throughout the research process and students are expected to regularly consult their supervisors and follow the research schedule set by the department. The viva-voce will be conducted by a panel of evaluators comprising internal and external faculty and each student will present their findings through a PowerPoint presentation during the evaluation of their report.

SPECIALIZATION GROUPS (Semester-VIII)

FINANCIAL MANAGEMENT GROUP	
	F1- Fundamentals of Investment
	F2- EXIM Financing & Documentation
HUMAN RESOURCE MANAGEMENT GROUP	
	H1- International Human Resource Management
	H2- Corporate Leadership
MARKETING MANAGEMENT GROUP	
	M1- International Marketing
	M2- Sales Management
ECONOMICS GROUP	
	E1- Economic Environment of Insurance Business
	E2- Managerial Economics

FINANCIAL MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-F1.....)				
	FUNDAMENTALS OF INVESTMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the investment environment, enabling them to make informed investment decisions. It covers various types of investments, including commodities, real estate, and financial assets like equity, mutual funds, and debt.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand investment types and the Indian securities market.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze fixed income and equity using fundamental and technical tools.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Learn portfolio management and mutual fund strategies.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO4	Understand financial derivatives for hedging and speculation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO5	Know investor protection, regulations, and investor rights.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand

DETAILED SYLLABUS:

- **UNIT I- The Investment Environment:** The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns. **(10 Hours)**
- **UNIT II- Fixed Income Securities:** Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices. **(8 Hours)**
- **UNIT III- Approaches to Equity Analysis:** Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio. **(10 Hours)**
- **UNIT IV- Portfolio Analysis and Financial Derivatives:** Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India. **(10 Hours)**
- **UNIT V- Investor Protection:** Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism. **(10 Hours)**

SUGGESTED READINGS:

- Jones, C. P., & Jensen, G. R. (2019). *Investments: Analysis and Management* (14th ed.). Wiley.
- Chandra, P. (2018). *Investment Analysis and Portfolio Management* (4th ed.). McGraw-Hill Education India.
- Rustagi, R. P. (2023). *Investment Management: Theory & Practice*. Sultan Chand & Sons.
- Vohra, N. D., & Bagri, B. R. (2003). *Futures and Options* (2nd ed.). Tata McGraw-Hill Publishing.
- Mayo, H. B. (2020). *Investments: An Introduction* (13th ed.). Cengage Learning.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-F2.....)				
	EXIM FINANCING & DOCUMENTATION		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide in-depth understanding of the processes involved in exporting goods, including documentation requirements and regulation. Students will learn how to navigate through export procedure, comply with legal requirements, and effectively manage export transactions.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the fundamentals of export-import regulations and procedures.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand
CO2	Identify and interpret key documents required in the export-import process.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Analyze the importance of institutional and infrastructural support in foreign trade.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO4	Evaluate various export financing methods and their role in trade operations.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO5	Develop effective strategies to manage export-import transactions efficiently.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Export Financing and Payment Mechanisms:** Pre-shipment and post-shipment finance; Role and services of EXIM Bank, Modes of international payment: Cash-in-advance, Letters of Credit (types and nature), Documentary collections, Open account and consignment. Bills of exchange, Export pricing strategies, Introduction to INCOTERMS 2020. **(10 Hours)**
- **UNIT II- Introduction to Foreign Trade and Export Business:** Role of exports and imports in economic development; Composition and trends in India's foreign trade; Theories of international trade- Classical & Modern theories; Features and rationale of export business; Essentials for starting an export business. **(8 Hours)**
- **UNIT III- Export Documentation and Procedure:** Registration of exporters, Export documentation: Principal, auxiliary, and regulatory documents, Commercial invoice, consular invoice, customs invoice. Packing list, certificate of inspection, certificate of origin. Bill of lading, GR form, SDF form, PP form, shipping bill, Air bill/air consignment note, general excise clearance, Custom clearance process. Insurance cover in exports. Role of ECGC, Quality control and pre-shipment inspection, Harmonized System (HS) of classification and coding; Application of Electronic Data Interchange (EDI). **(10 Hours)**
- **UNIT IV- Institutional Framework for Export Promotion:** Export Promotion Council (EPC), Export Promotion Zone (EPZ) and Special Economic Zone (SEZ); Federation of Indian Export Organisations (FIEO); Agricultural & Processed Food Products Export Development Authority (APEDA), Role of Directorate General of Foreign Trade (DGFT), Categorization and recognition of export houses. **(10 Hours)**
- **UNIT V- Import Procedures and Documentation:** Import licensing and restrictions, Import documentation and compliance, Import finance and credit terms. Role of customs authorities in imports, Foreign trade policy provisions for importers. WTO regulations and India's import policy, Current trends and challenges in India's import management. **(10 Hours)**

SUGGESTED READING:

- Singh, D., & Gautam, A. (2022). *Export management*. Himalaya Publishing House.
- Nabhi's Board of Editors. (2021). *Export manual*. Nabhi Publications.
- Cateora, P. R., & Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education.
- Ministry of Commerce, Government of India. (2023). *Handbook of export-import procedures*. Government of India Publication.
- Sudha, P., & Pradeep, V. (2023). A study on export documentation and clearance process at logistics company. *Central Asian Journal of Innovations on Tourism Management and Finance*, 4(10), 165–182.
- Kahiya, E. T., & Dean, D. L. (2016). Export stages and export barriers: Revisiting traditional export development. *Thunderbird International Business Review*, 58(1), 75–89. <https://doi.org/10.1002/tie.21729>.

HUMAN RESOURCE MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-H1.....)				
	INTERNATIONAL HUMAN RESOURCE MANAGEMENT		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide a comprehensive understanding of international HRM, differentiating it from domestic HRM, and exploring the organizational structures of MNCs. To examine the strategies, structures, and knowledge management in MNCs, emphasizing the challenges of transferring HR practices and managing cross-cultural dynamics.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand international HRM, MNC structures, and distinctions from domestic HRM.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Analyze global/local strategies, HR practice transfer, and cross-cultural management in MNCs.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Skillfully recruit, select, and develop international assignments' workforce.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Master expatriate training, pre-departure preparation, and employee development.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze, Evaluate
CO5	Design and manage global compensation, considering complexities and objectives.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to International HRM:** Defining international HRM, Difference between domestic and International HRM, Organizational Structure in MNC. **(10 Hours)**
- **UNIT II- International HRM & MNCs:** Global versus local strategy and structure in MNCs. Transfer of HR practices in MNCs. Knowledge management and international HRM. Cross cultural management. **(10 Hours)**
- **UNIT III- Recruitment & Selection:** Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection. **(8 Hours)**
- **UNIT IV- Training & Development:** The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. **(10 Hours)**
- **UNIT V- Compensation:** Objectives of International compensation, Key components of an international compensation program, Approaches to International compensation, Patterns in complexity. **(10 Hours)**

SUGGESTED READINGS:

- Rao, P. L. (2008). *International Human Resource Management: Text and Cases*. Excel Books.
- Dowling, P. J., Festing, M., & Engle, A. D. Sr. (2017). *International Human Resource Management* (8th ed.). Cengage Learning.
- Bhatia, S. K. (2013). *International Human Resource Management: A Global Perspective*. Deep & Deep Publications Pvt. Ltd.
- Edwards, T., & Rees, C. (2016). *International Human Resource Management: Globalization, National Systems and Multinational Companies* (3rd ed.). Pearson Education.
- Gupta, S. C. (2010). *International Human Resource Management* (2nd ed.). Macmillan Publishers India Limited.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-H2.....)				
	CORPORATE LEADERSHIP		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: Students should be able to analyze leadership traits, styles, and effectiveness, master effective communication and presentation skills, navigate power dynamics, cultivate team leadership skills, and grasp ethical considerations and strategic approaches in corporate leadership.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand corporate leadership—its importance, traits, functions, theories, and styles in Indian organizations.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Develop communication skills for leadership, including overcoming barriers and improving presentation, reading, writing, and listening.	PO.1, PO.3, PO.5	Remember, Understand, Apply, Analyze
CO3	Understand power and politics in organizations, including sources of power and strategies to manage politics.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO4	Build team leadership skills, foster culture and diversity, boost morale and motivation, and manage time and stress.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Lead ethically, manage crises and change, and adapt to emerging trends in corporate leadership.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Organisational Leadership:** Introduction, importance and scope of corporate leadership. Leadership traits, Functions and Theories, Leadership Styles in Indian Organisations, Leadership Effectiveness. **(8 Hours)**
- **UNIT II- Communication:** Business communication- Types, Medias, Objectives, Models, Process, Importance Understanding Barriers to communication and ways to handle and improve barriers. Presentation skills-Its Purpose in business world. Reading and writing Skills- Importance of Reading And Writing, Improving Writing Skills through Understanding and Practicing Notice, E-mail, Tenders, Advertisement, Formal Letter. Listening skills-its importance as individual and as a leader or as a worker, its types, Barriers to Listening & Remedies to improve Listening Barriers. Non Verbal Communication. **(10 Hours)**
- **UNIT III- Power:** Power and Politics Meaning of Power and Politics, Distinction between Power and Authority, Bases or Sources of Power, Acquisition and Symbols of Organisational Politics. Reasons of Organisational Politics, Managing Organisational Politics. Influencing: Power, Politics, Networking and Negotiation. **(10 Hours)**
- **UNIT IV- Leadership:** Team Leadership Leader / Follower Relations, Team Leadership and Self-Managed Teams, Leadership of Culture and Diversity and Learning Organisation. Enhancing Morale and Motivation. Time Management, Job Frustration, Stress Management. **(10 Hours)**
- **UNIT V- Ethics:** Ethics in Leadership, Strategic Leadership and Managing Crises and Change, Emerging Trends in Corporate Leadership. **(10 Hours)**

SUGGESTED READINGS:

- Northouse, P. G. (2022). *Leadership: Theory and Practice* (9th ed.). SAGE Publications.
- Lussier, R. N., & Achua, C. F. (2016). *Leadership: Theory, Application, & Skill Development* (6th ed.). Cengage Learning.
- Hughes, R. L., Ginnett, R. C., & Curphy, G. J. (2021). *Leadership: Enhancing the Lessons of Experience* (10th ed.). McGraw Hill Education.
- Yukl, G. A., & Gardner, W. L. (2019). *Leadership in Organizations* (9th ed.). Pearson Education.

MARKETING MANAGEMENT GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-M1.....)				
	INTERNATIONAL MARKETING		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The objective of teaching International Marketing is to equip students with a comprehensive understanding of the fundamental concepts, strategies, and intricacies involved in marketing across borders.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand differences between domestic and international marketing, including key challenges and opportunities.	PO.1, PO.2, PO.3, PO.5	Remember, Understand
CO2	Develop market targeting, entry strategies, and coordinated international marketing plans.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO3	Manage product life cycles and pricing to meet global market needs.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO4	Handle international distribution and tailor promotions for diverse markets.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO5	Adapt marketing strategies to cultural and economic differences for global success.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction to International Marketing: Basic Concept and the Environment, Difference Between Domestic Marketing and International Marketing Environment. Scope and Size of International Marketing. **(10 Hours)**
- **UNIT II- Marketing Selection & Segmentation:** International Marketing Selection and Segmentation, Entry Options and Strategies, International marketing Planning, Coordination and Control. **(10 Hours)**
- **UNIT III- Product Policy:** International Product Policy and Planning, Product Development, Product Life Cycle. **(8 Hours)**
- **UNIT IV- Pricing Policy:** International Pricing Policy, Pricing Objectives, Determination Pricing Policy and Pricing Strategy. **(10 Hours)**
- **UNIT V- International Distribution Channel:** International Distribution Channels, Selection and Management of Distribution Channels, International Promotion, Marketing Communication, Developing Promotional Mix for foreign Markets. **(10 Hours)**

SUGGESTED READINGS:

- Leighton, D. S. R. (1966). *International marketing: Text and cases*. New York: McGraw-Hill.
- Keegan, W. J. (2017). *Global marketing management* (8th ed.). Pearson India.
- Fayerweather, J. (1977). *International marketing* (2nd ed.). Englewood Cliffs, NJ: Prentice-Hall.
- Root, F. R. (1998). *Entry strategies for international markets* (2nd rev. & expanded ed.). San Francisco: Jossey-Bass.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-M2.....)				
	Sales Management		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The course aims to provide students with a comprehensive understanding of the nature, importance, and various aspects of sales management, enabling them to grasp the role of personal selling in business and its significance over advertising.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the role, importance, and appropriate use of personal selling in various situations.	PO.1, PO.3, PO.5	Remember, Understand
CO2	Confidently manage the sales process, from prospecting to closing, using effective techniques like the AIDA model.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO3	Lead and manage sales teams through recruitment, training, compensation, and performance evaluation.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Control sales operations via forecasting, budgeting, quota setting, and cost analysis.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Apply ethical and legal principles in selling and stay updated with current trends in sales.	PO.1, PO.2, PO.3, PO.5	Remember, Understand, Apply

DETAILED SYLLLABUS:

- **UNIT I- Introduction:** The Nature and Importance of Personal Selling, Nature of Sales Management Situation where Personal Selling is more effective than Advertising, Types of Selling situations, Types of Sales Persons, Application of AIDA Model in Personal Selling. **(10 Hours)**
- **UNIT II- Process of Personal Selling:** Process of Effective Selling; Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling the objections, Closing the Sales, Post-Sale Activities, Qualities of a Successful Sales person with reference to B-2-C, B-2-B Marketing. **(10 Hours)**
- **UNIT III- Controlling the Sales Effort Sales Forecasting:** Sales Budget, Sales Quotas, Sales Territories, Sales Controlling and Sales Cost Analysis. **(8 Hours)**
- **UNIT IV- Managing the Sales Force:** Recruitment and Selection, Training and Development, Compensation and Innovation, Direction and Suspension, Performance Appraisal of Sales Personnel. **(10 Hours)**
- **UNIT V- Emerging Issues in Selling Aspects:** Ethical and Legal aspects of Selling, Measures for Making Selling as attractive Career, Recent Trends in Selling. **(10 Hours)**

SUGGESTED READINGS:

- Still, R. R., Cundiff, E. W., Govoni, N. A. P., & Puri, S. (2023). *Sales and Distribution Management: Decisions, Strategies, and Cases* (7th ed.). Pearson Education India.
- Spiro, R. L., Stanton, W. J., & Rich, G. A. (2007). *Management of a Sales Force* (12th ed.). McGraw-Hill/Irwin.
- Johnston, M. W., Marshall, G. W., & Ogilvie, J. L. (2025). *Sales Force Management: Leadership, Innovation, Technology* (14th ed.). Routledge.
- Futrell, C. M. (2000). *Sales Management: Teamwork, Leadership, and Technology* (6th ed.). Cengage South-Western.

ECONOMICS GROUP

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-E1.....)				
	ECONOMIC ENVIRONMENT OF INSURANCE BUSINESS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: To provide students with a clear understanding of the economic factors and policies that influence the insurance industry, enabling them to analyze market dynamics, regulatory frameworks, and the role of insurance in economic development.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand the basics of insurance, its role in risk management, and its importance to individuals and businesses.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Explain how economic factors like inflation, interest rates, and global trends impact the insurance sector.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Manage insurance finances by balancing profitability and policyholder obligations amid economic shifts.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze
CO4	Determine insurance pricing and assess risk based on economic conditions.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO5	Analyze consumer behavior, market competition, and technological changes to meet evolving insurance demands.	PO.1, PO.2, PO.3, PO.4, PO.5	Remember, Understand, Apply, Analyze

DETAILED SYLLABUS:

- **UNIT I- Introduction to Insurance and Economic Environment:** Definition and concept of insurance, Role of insurance in the economy, Economic functions of insurance: risk transfer, risk pooling, and risk reduction, Insurance market structure: types of insurance companies and intermediaries, Regulatory framework and its impact on the insurance industry, Economic significance of insurance for individuals, businesses, and society. **(10 Hours)**
- **UNIT II- Macroeconomic Factors Affecting the Insurance Industry:** Economic cycles and their impact on insurance demand and profitability, Inflation and its implications for insurance pricing and claims, Interest rates and their influence on investment income and liability valuation, GDP growth and its correlation with insurance penetration and consumer purchasing power, Government policies and their effect on insurance regulation and business operations, Global economic trends and their relevance to international insurance markets. **(10 Hours)**
- **UNIT III- Financial Markets and Investment Strategies in Insurance:** Overview of financial markets: stock, bond, money, and real estate markets, Asset-liability management (ALM) in insurance companies, Investment strategies for insurance companies: risk and return considerations, Portfolio diversification and its impact on risk reduction, Role of reinsurance in managing investment and underwriting risks, Impact of economic shocks on investment portfolios and insurance solvency. **(10 Hours)**
- **UNIT IV- Pricing and Underwriting Decisions in a Changing Economic Landscape:** Insurance pricing factors: frequency, severity, loss trends, and risk exposure, Pricing methodologies in relation to economic variables, Underwriting process and risk assessment in dynamic economic environments, Adverse selection and moral hazard: economic implications for insurance markets, Catastrophic events and their impact on underwriting profitability, Incorporating economic forecasts into pricing and underwriting models. **(8 Hours)**
- **UNIT V- Consumer Behavior, Market Competition, and Innovation:** Consumer behavior and its response to economic conditions, Demand elasticity and income elasticity of insurance products, Competition dynamics in the insurance industry: price wars, product differentiation, and customer loyalty, Technological innovation and its influence on insurance distribution and product development, Economic considerations of insurtech and digital transformation, Regulatory challenges and opportunities for fostering innovation in insurance. **(10 Hours)**

SUGGESTED READINGS:

- Harrington, S. E., & Niehaus, G. R. (2003). *Risk Management and Insurance* (2nd ed.). McGraw-Hill Education.
- Mishra, M. N., & Mishra, S. B. (2017). *Insurance Principles and Practice* (22nd ed.). S. Chand Publishing.
- Pailwar, V. K. (2011). *Economic Environment of Business* (3rd ed.). PHI Learning.
- Jha, N. (2016). *Investment Analysis and Portfolio Management*. Himalaya Publishing House.
- IIBF. (2017). *Risk Analysis, Insurance and Retirement Planning*. Taxmann Publications.
- Bajpai, N., & Bajpai, S. (2016). *Insurance and Behavioral Economics: Improving Decisions in the Most Misunderstood Industry*. Palgrave Macmillan.

IVth Year	B.COM (HONS WITH RESEARCH)		Semester-VIII		
	(Code-E2.....)				
	MANAGERIAL ECONOMICS		L-4, T-0, P-0		
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
2:30 Hrs.	30 (20+10)	70	100	04	48

Course Objectives: The aim of teaching Managerial Economics is to equip students with a comprehensive understanding of economic principles and analytical tools that are essential for effective decision-making in a business environment.

	Course Outcomes:	Mapped Program Outcomes	Mapping of COs with BLOOM'S TAXONOMY
CO1	Understand core economic principles for effective managerial decision-making.	PO.1, PO.3, PO.4, PO.5	Remember, Understand
CO2	Analyze demand-supply dynamics, consumer behavior, and elasticity for pricing strategies.	PO.1, PO.3, PO.4	Remember, Understand, Apply, Analyze
CO3	Apply production and cost theories to optimize resource use and scale economies.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply
CO4	Formulate pricing strategies for various markets and understand factor pricing for resource allocation.	PO.1, PO.3, PO.4	Remember, Understand, Apply
CO5	Use economic models to guide decisions impacting profit, welfare, and business sustainability.	PO.1, PO.3, PO.4, PO.5	Remember, Understand, Apply

DETAILED SYLLABUS:

- **UNIT I- Introduction:** Introduction to Managerial Economics, Evolution, Nature, Scope and Significance, Circular Flow in an Economy, Principles, Production Possibility Frontier, Managerial Economics: Micro and Macro Economics. **(8 Hours)**
- **UNIT II- Market Forces: Demand and Supply:** Demand Analysis: Theory of demand; Objectives of demand analysis and determinants of demand; theory of consumer behavior; Elasticity of demand and its measurement methods; importance in decision-making. Supply Analysis: Objective of supply analysis; Determinants of supply, Elasticity of supply. **(10 Hours)**
- **UNIT III- Production Function and Cost Analysis:** Theory of Production and Cost Analysis; Production Functions and its Managerial Uses; Cobb Douglas Production Function, Laws of Production and analysis: Empirical Estimates of Production and Cost; short run and Long run average cost curves and their analysis; Economies and Diseconomies of scale. **(10 Hours)**
- **UNIT IV- Organization of the Firm:** Pricing Decision: Pricing under different Market Structures: Perfect and Imperfect (Monopoly, Duopoly, Monopolistic Competition, Oligopoly Markets), Pricing Policies and Strategies; Collusive and Non-Collusive Oligopoly; Baumol's Marries' and O. Williamsons Model. **(10 Hours)**
- **UNIT V- Factor Pricing:** Determination of Factor Pricing; Marginal Productivity Theory; Richardian and Modern Theories of rent; Modern Theory of Wage rate determination; Classical, Neo-Classical and Keynesian Theory of Interest; Modern Theory of Profit; Welfare Economics; Pareto optimality Conditions; Social Welfare Function. **(10 Hours)**

SUGGESTED READINGS

- Paterson, C. W., Lewis, W. C., & Jain, S. K. (2004). *Managerial Economics*. PHI Learning/Pearson.
- Dean, J. (2025). *Managerial Economics* (10th ed.). Wiley.
- Gupta, G. S. (2017). *Managerial Economics* (2nd ed.). McGraw-Hill Education.
- Salvatore, D. (2019). *Managerial Economics in a Global Economy* (9th ed.). Oxford University Press.
- Dwivedi, D. N. (2024). *Managerial Economics* (10th ed.). Vikas Publishing House.
- Ahuja, H. L. (2024). *Managerial Economics* (10th ed.). S. Chand Publishing.