



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE

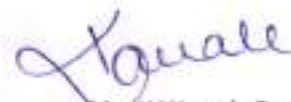
B.COM (HONOURS- CBCS) COURSE w.e.f. 2023-24

B.Com(Hons) First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER - I					
1	ELS1	English (First Language)	ELS1	4	4
2	AECC1	A)Environmental Science/ B)Basic Computer Skills	AECC1	2	2
3	BCH151	Financial Accounting-I	DSC1	5	5
4	BCH152	Business Organization and Management	DSC2	5	5
5	BCH153	Foreign Trade	DSC3	5	5
6	BCH154	Marketing Management	DSC4	5	5
		Total		26	26
SEMESTER - II					
7	ELS2	English (First Language)	ELS2	4	4
8	AECC2	A) Basic Computer Skills/ B) Environmental Science	AECC2	2	2
9	BCH251	Financial Accounting-II	DSC5	5	5
10	BCH252	Banking and Financial Services	DSC6	5	5
11	BCH253	Business Economics	GE	4	4
12	BCH254	Human Resource Management	DSC7	5	5
		Total		25	25


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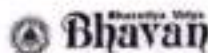
B.Com(Hons) Second Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – III					
	ELS3	English (First Language)	ELS3	3	3
13	BCH351	Advanced Accounting	DSC8	5	5
14	BCH352	Quantitative Techniques I	DSC9	4T+2P/5	5
15	BCH353	Financial Institutions and Markets	DSC10	5	5
16	BCH354	Financial Management	DSC11	5	5
17	BCH355	A)Communication Skills B)Professional Skills	SEC1 UGC Specified Course	2	2
18	BCH356	A) Advanced Excel B) Data Analysis using Excel C) Principles of Insurance / D)Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	1T+2P/2	2
		Total		29/27	27
SEMESTER – IV					
	ELS4	English (First Language)	ELS4	3	3
21	BCH451	Corporate Accounting	DSC12	5	5
22	BCH452	Quantitative Techniques II	DSC13	4T+2P/5	5
23	BCH453	Income Tax	DSC14	5	5
24	BCH454	Investment Management	DSC15	5	5
19	BCH455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
20	BCH456	A)Excel for Finance / B) Data Visualization &Storytelling C)Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	2	2
		Total		28/27	27


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B.COM (HONOURS- CBCS) COURSE w.e.f. 2023-24

B.Com(Hons) Third Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – V					
25	ELS5	English (First Language)	ELS5	3	3
26	BCH551	Business Law	DSC16	5	5
27	BCH552	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
28	BCH553	A) Assessment of Individuals & Theory & Practice of GST / B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	3T+4P/ 5	5
29	BCH554	A) Research Methodology / B) Strategic Management/ C) Investment Industry – I	DSE3	4T+2P/ 5	5
30	BCH555	A) International Finance / B) Project and Relationship Management/ C) Investment Instrument	DSE4	5	5
		Total		31/28	28
SEMESTER – VI					
31	ELS6	English (First Language)	ELS6	3	3
32	BCH651	Project Report	PR1	8R	4
33	BCH652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE5	5	5
34	BCH653	A) Auditing and Corporate Governance/ B) Financial Decision Making-II/ C) International Auditing	DSE6	5	5
35	BCH654	A) IND AS / B) Corporate Governance/ C) Investment Industry –II	DSE7	5	5
36	BCH655	A) Fundamentals of Financial Derivatives/ B) Business Applications of Emerging Technologies/ C) Investment Industry Controls	DSE8	5	5
		Total		31	27
		GRAND TOTAL		167/164	160

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ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory

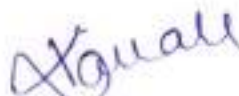
Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **PR:** Project Report;

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	AECC	2	2	4
3	SEC	4	2	8
4	GE	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	8	5	40
	TOTAL	38		160
	Commerce	30		136
CREDITS UNDER NON-CGPA	NSS/NCC/Sports/Extra Curricular		Up to 6 (2 in each year)	
	Summer Internship		Up to 4 (2 in each after I & II years)	


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SEMESTER I

ENVIRONMENTAL SCIENCE

PAPER CODE: AECC1
YEAR/SEMESTER: I/I

PPW: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES:

- Cob1:** To create awareness on sustainable practices and conservation of Natural Resources
COB2: To sensitise students about the effects of human activity on the environment


UNIT-I: Ecosystem, Biodiversity & Natural Resources

1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

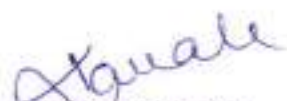
UNIT-II: Environmental Pollution, Global Issues & Legislation

1. Causes, Effects & Control measures of Air Pollution, Water Pollution
 2. Solid Waste Management
 3. Global Warming & Ozone layer depletion.
 4. III - effects of Fire - works
 5. Disaster management - floods, earthquakes & Cyclones
 6. Environmental legislation:- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
 7. Human Rights
 8. Women and Child welfare
 9. Role of Information technology in environment and human health.
- * Field Study: Pond Ecosystem, Forest Ecosystem

- AECC1 CO1:** Appraise various sustainable practices to conserve Biodiversity and Natural Resources.
AECC1 CO2: Analyse the effects of human activity on the environment.


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FINANCIAL ACCOUNTING - I

PAPER CODE: BCH151

YEAR/SEMESTER: I/I

PPW: 5

NO. OF CREDITS: 5

Course Objective: To acquire conceptual knowledge of accounting process, preparation of final accounts of sole trader, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize with accounting principles, process and various branches of accounting.

COB2: To learn different subsidiary books.

COB3: To learn the preparation of Bank Reconciliation Statement.

COB4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation

COB5: To learn the preparation of final accounts.

UNIT-I: INTRODUCTION

Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions- Accounting Standards- Meaning-Importance- List of Accounting Standards issued by ASB- Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS

Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.


UNIT-III: BANK RECONCILIATION STATEMENT

Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and over draft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement.

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Deferred Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)


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UNIT-V: FINAL ACCOUNTS

Final Accounts of Sole Trader; Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheshwari, Vikas.7.
7. Fundamentals of Financial Accounting: Deepak Sehgal, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BCH151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

BCH151 CO2: Acquaint them with different types of subsidiary books.

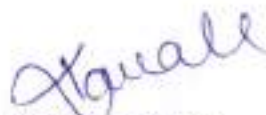
BCH151 CO3: Compare the balances of cash book and pass book and reconcile them.

BCH151 CO4: Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

BCH151 CO5: Assess the profitability and financial position of a company through preparation of final accounts.


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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BCH152
YEAR/SEMESTER: I/I

PPW :5
NO. OF CREDITS: 5

Course Objective: To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations

UNIT- WISE COURSE OBJECTIVES

COB1: To provide an insight about the origin of business and the existence of different forms of business organisations

COB2: To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013

COB3: To study the meaning, functions, role and principles of management within the business.

COB4: To understand about the types and approaches of planning and know the different types organizational structures.

COB5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business - Social Responsibility of a business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership firms - Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership - Meaning, Characteristics of Hindu Undivided Family - Meaning and features of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:


Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act.2013).

UNIT-III: INTRODUCTION TO MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management.

UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses—Definition of Organizing-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Control.


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UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority -Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control -Steps in Control - Types of control. - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

BCH152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BCH152 CO3: Describe about the Importance, role and the principles of Management.

BCH152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BCH152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.

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FOREIGN TRADE

PAPER CODE: BCH153
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

Course Objective: To gain knowledge about India's foreign trade with respect to documentation, exchange rates, trade balance and their relevance with international institutions.

UNIT-WISE COURSE OBJECTIVES:

- COB1:** To gain an understanding about all foreign trade related procedures and documentation.
COB2: To be able to distinguish between broader and narrower concepts such as balance of trade and balance of payments and gain an insight about disequilibrium and ways to correct it.
COB3: To understand the concept of exchange rate adjustments, trade policy and relate their significance on India's foreign trade and economic development.
COB4: To summarize and relate the impact of regional economic grouping on India's foreign trade.
COB5: To be able to express the importance and role of international institutions and their association with respect to India's foreign trade.

UNIT-I: INTRODUCTION

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIA'S FOREIGN TRADE POLICY, EXCHANGE RATE AND EXCHANGE CONTROL

Importance of foreign trade policy - Current Foreign Trade Policy. Exchange Control - Objectives - Exchange Rate - Adjustments - Devaluation - Revaluation - Depreciation of Currency.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

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SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade –Dr Srinivasa Narayana, Jyoti Mehra – PBP
4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

COURSE OUTCOMES:

At the end of the course, students will be able to:

BCH153 CO1: Identify various documents used in foreign trade transactions.


BCH153 CO2: Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

BCH153 CO3: Explain about exchange control and methods of exchange rate adjustment and the importance of India's foreign trade policy.

BCH153 CO4: Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

BCH153 CO5: Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.


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MARKETING MANAGEMENT

PAPER CODE: BCH154
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

Course Objective: to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.

UNIT-WISE COURSE OBJECTIVES

COB1: To familiarize with the concepts of basics of principles of marketing, PESTEL Analysis, STP Analysis, SWOT Analysis related to Corporate Strategic Planning, Business Strategic Planning and Marketing Process

COB2: To gain insight on product and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

COB3: To know different pricing approaches that businesses use.

COB4: Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix

COB5: To explain what channels of distribution are and why organizations use them.

UNIT-I: INTRODUCTION

Meaning and Definition of Marketing- Evolution of Marketing- Marketing Myopia- Marketing Management- Objectives- Concepts of Segmentation, Targeting and Positioning- PESTEL Analysis- SWOT Analysis

UNIT-II: PRODUCT MANAGEMENT

Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product - New Product Development Stages - Product Life Cycle Stages and its Strategies - Branding - Packaging & Labelling.

UNIT-III: PRICE MANAGEMENT


Pricing - Objectives of Pricing - Role of Price in Marketing Mix - Factors Influencing - Price Decisions - Pricing Under Different Competitive Conditions - New Product Pricing - Pricing Methods - Cost Based and Demand Based Strategies.

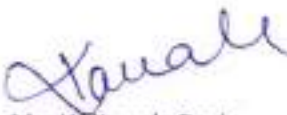
UNIT-IV: PROMOTION MANAGEMENT

Promotion: Significance, Promotion Mix Elements - Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms.

UNIT-V: CHANNEL MANAGEMENT & RETAILING

Marketing Channels: Nature - Levels - Structure - Participants - Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.


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SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Mc Carthy EJ & Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma et al., Cengage Learning.

COURSE OUTCOMES

At the end of the course students will be able to

BCH154 CO1: Define the basic concepts related to marketing concepts, STP, SWOT and PESTEL Analysis

BCH154 CO2: Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

BCH154 CO3: Identify the different pricing approaches that businesses use.

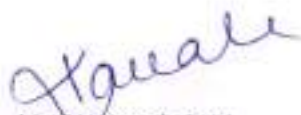
BCH154 CO4: Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

BCH154 CO5: Classify how distribution channels are selected and analyse the various functions related to distribution channels.


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SEMESTER II

BASIC COMPUTER SKILLS

PAPER CODE: AECC2
YEAR/SEMESTER: I/II

PPW :2
NO. OF CREDITS: 2

Objective: to impart a basic level understanding of working of a computer and its usage.

UNIT. WISE COURSE OBJECTIVES

COB1: To get an insight of physical components, OS and word processing.

COB2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

Knowing computer: What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of IECTI Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems: The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different windows; Using help; Creating Short cuts, Basics of OS Setup; common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Web Browsers:

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Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address; Using e- governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

SUGGESTED READINGS:

1. Introduction to Computers, peter Norton, McGrawHill , 2012
2. Using Information Technology, Brian K williams, Stacey. Sawyer, Tata McGrawHill.

Web Resources:

1. <https://online.stanford.edu/courses/soe-yescs-101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>

COURSE OUTCOMES:

At the end of the course, the students will be able to

AECC2 CO1: Identify parts of computers, distinguish various OS and apply word processors.

AECC2 CO2: Apply knowledge of spreadsheet, presentation, Internet and Browsers.

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FINANCIAL ACCOUNTING - II

PAPER CODE: BCH251
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

Course Objective: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.

UNIT- WISE COURSE OBJECTIVES

- Cob1:** To know the different methods used in single entry system.
- Cob2:** To learn accounting of non-profit concerns.
- Cob3:** To learn accounting of partnership firms.
- Cob4:** To learn accounting of dissolution and insolvency.
- Cob5:** To understand various contemporary issues of accounting.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-III: PARTNERSHIP ACCOUNTS-I

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-IV : PARTNERSHIP ACCOUNTS-II

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

UNIT-V: CONTEMPORARY ISSUES IN ACCOUNTING

Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).


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SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH251 CO1 : Identify the profit/loss under statement and conversion method.

BCH251 CO2 : Prepare accounts of non-business concerns.

BCH251 CO3 : Solve problems related to types of capital accounts, admission, retirement and death of a partner.

BCH251 CO4 : Evaluate the firms at the time of dissolution and insolvency.

BCH251 CO5: Outline the various contemporary issues of accounting.

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BANKING AND FINANCIAL SERVICES

PAPER CODE: BCH252
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize about the working of the Indian Banking System along with Fund-based and Non-fund-based Financial Services.

UNIT- WISE COURSE OBJECTIVES

COB1: To study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

COB2: To understand about Banker and Customer relationship and different types of customers.

COB3: To give an understanding about different types of Negotiable Instruments and Banker's precautions while advancing loans.

COB4: To give an outline about all fund-based and fee-based financial services and their present scenario.

COB5: To provide an insight about merchant banking and its scope, innovative role of venture capital financing and other financial services such as leasing, it's types and factoring and forfeiting.

UNIT-I: INTRODUCTION


Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN, RBI Constitution - Organizational Structure - Management - Objectives - Functions and monetary policies - Brief description on various types of banks Co-operative Banks and its Structure - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonours - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts


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UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector Present Scenario

UNIT-V: FINANCIAL SERVICES

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting - Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BCH252 CO1: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

BCH252 CO2: Explain about the banking relationship between banker and customer and types of customers.

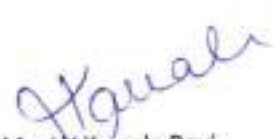
BCH252 CO3: Describe about the features of negotiable instruments and procedures and precautions while giving loans by banks.

BCH252 CO4: To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

BCH252 CO5: To summarise about the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services.


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B.COM (HONOURS- CBCS) COURSE w.e.f. 2023-24

BUSINESS ECONOMICS

PAPER CODE: BCH253

YEAR/SEMESTER: I/II

PPW: 4

NO. OF CREDITS: 4

Course Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT- WISE COURSE OBJECTIVES

COB1: Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

COB2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COB3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COB4: Enumerate the role of different types of competition in market and to analyze the market situation.

COB5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT-II: DEMAND AND SUPPLY ANALYSIS

Meaning - Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

UNIT-III: PRODUCTION AND COST ANALYSIS

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.

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UNIT-IV: MARKET ANALYSIS

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

UNIT-V: MACRO-ECONOMICS FOR MANAGERS

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit – Business cycles - Nature – Phases - Causes – Inflation causes and control – Deflation and stagflation.

SUGGESTED READINGS & REFERENCES:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BCH253 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

BCH253 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BCH253 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BCH253 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BCH253 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.


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HUMAN RESOURCE MANAGEMENT

PAPER CODE: BCH 254

YEAR/SEMESTER: I/II

PPW: 5

NO. OF CREDITS: 5

Course Objectives: The objective of the course is to teach how to achieve business success through managing a team. Managing human resources is about being successful because the company has used their talent to their best ability.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the understanding of the concept of human resource management and to understand its relevance in organization.

COB2: To develop necessary skill set for application of various HR issues

COB3: To analyse the strategic issues and strategies required to select and develop manpower resources

COB4: To integrate the knowledge of HR concepts to take correct business decision

COB5: To prepare how to execute the Appraisal Method and categorize the problems of performance of performance appraisal

UNIT- I: INTRODUCTION

HRM: Meaning – Concept - Evolution - Importance – Objectives and scope - Functions of HRM – Changing role of HR Manager - HRM Policies – HRM Vs Personnel Management – Recent trends in HR

UNIT-II: HR PLANNING & JOB ANALYSIS

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning. Job Analysis - Concept and meaning - Process of Job analysis - Job Description - Job Specification – Uses of Job Analysis

UNIT-III: PROCUREMENT OF HUMAN RESOURCES

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment (Traditional and Modern) - Concept of Selection – Selection Process – Selection Techniques – Placement and Induction – Internal Mobility.

UNIT-IV: HUMAN RESOURCE DEVELOPMENT

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – 360 Degree Appraisal – MBO Techniques – Problems of Performance Appraisal.

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SUGGESTED READING:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Marmoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.

COURSE OUTCOMES

At the end of the course, the students will be able to


BCH254 CO1: Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR


BCH254 CO2: Integrate the practical implementation of the Process of HR Planning and Process of Job analysis

BCH254 CO3: Categorize the Sources of Recruitment, its factors and Selection Process for an organisation

BCH254 CO4: Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization

BCH254 CO5: Integrate the process of performance appraisal techniques and its significance to perpetuity in business.


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ADVANCED ACCOUNTING

PAPER CODE: BCH351
YEAR/SEMESTER: II/III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

- COb1:** To make the students review the various methods of Valuation of Goodwill and shares
COb2: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.
COb3: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.
COb4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.
COb5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: VALUATION OF GOODWILL AND SHARES

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

UNIT-II: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Entire amount received in application)

Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-III: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES

Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.

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UNIT-IV: AMALGAMATION (AS-14)

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems).

UNIT-V: INTERNAL RECONSTRUCTION

Legal provisions of section 66 of the Companies Act, accounting treatment – Preparation of Balance sheet after reconstruction.

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L.Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

At the end of the course, students will be able to

BCH351 CO1: Estimate the Value of Goodwill and Shares by various methods.

BCH351 CO2: Execute the process of accounting for issue of Shares and Debt.

BCH351 CO3: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

BCH351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

BCH351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

QUANTITATIVE TECHNIQUES-I

PAPER CODE: BCH352
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs

PPW: 4T+2P
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

- COb1:** To inculcate the knowledge of commercial arithmetic
COb2: To familiarize the basic concepts of sets and matrices in the areas of business and industry
COb3: To disseminate the basic concepts of statistics along with methods of collection and presentation of data
COb4: To understand & calculate all the measures of central tendency.
COb5: To measure the variations using various measures of dispersion, to find out the direction of variation and also the peak of the curve.

UNIT-I: COMMERCIAL ARITHMETIC

Percentages- Ratio and Proportion- Profit and Loss- Simple Interest- Compound Interest- Time and Work- Time and Distance-Chain Rule-Discounts

UNIT-II: SETS & MATRICES


Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory
Matrices: Introduction – Types of Matrices – Matrix Algebra – Addition, Subtraction, Multiplication – Transpose of a Matrix – Properties of a Transpose – Inverse of a Matrix – Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Cramer's Rule and Matrix Inverse Method – Including Simple Application Problems.

UNIT-III: INTRODUCTION TO STATISTICS

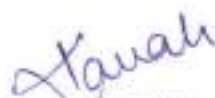
Definition of Statistics- Functions and Limitations of Statistics – Collection and Classification of Data- Presentation of Data- Tabulation of data – Frequency distribution- Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms. (Graphs in Excel)

UNIT-IV: MEASURES OF CENTRAL TENDENCY

Requisites of a good measure of Central Tendency- Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages. (Problems to be solved using spreadsheet also)


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UNIT-V: MEASURES OF DISPERSION, SKEWNESS & KURTOSIS

Requisites of a good measure of Dispersion: - Range- - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation. (Problems to be solved using spreadsheet also)

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness

Kurtosis-Meaning- Types of Kurtosis(Concepts only) (Problems to be solved using spreadsheet also)

SUGGESTED READINGS:

1. Objective Arithmetic: R.S. Agarwal, S.Chand & Co. Ltd
2. Business Statistics: S. L. Aggarwal, S. L. Bhardwaj, Kalyani Publications
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Statistics for Management: Levin & Rubin, Pearson.
5. Business Mathematics: J.K.Singh, Himalaya Publications
6. Business Mathematics: DigambarPatri, D.N. Patri , Kalyani Publishers

REFERENCES:

1. Arithmetic: Subjective and Objective For Competitive Examinations All Government and Entrance Exams (Banking, SSC, Railway, Police, UPSC Civil Service, S. Chand & Co. Ltd
2. Statistics: E. Narayanan Nadar, PHI Learning
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Business Statistics: K. Alagar, Tata McGraw Hill
5. Fundamentals of Statistical: S. P Gupta, Sultan Chand
6. Business Statistics: J. K. Sharma, Vikas Publishers
7. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
8. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
9. Business Statistics: S. K. Chakravarty, New Age International Publishers
10. Statistics: Andasn, Sweenly, Williams, Cingage.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH352 CO1: crack competitive exams by practicing the concepts of commercial arithmetic

BCH352 CO2 : apply the core methods of Sets and matrices through their applications in the field of Business and Industry.

BCH352 CO3: acquaint the basic concepts of statistics along with methods of collection and presentation of data.

BCH352 CO4: compute averages using different methods of central tendency.

BCH352 CO5: examine the variation of data through different methods of dispersion and identify the skewedness and peakedness in the data using the methods of skewness and kurtosis.

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

FINANCIAL INSTITUTIONS AND MARKETS

PAPER CODE: BCH353
YEAR/SEMESTER: II/ III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize students about the working of Indian Financial System and functioning of debt and equity market.

UNIT-WISE COURSE OBJECTIVES

COB1: To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development.

COB2: To understand about the role of various banking and non-banking institutions in encouraging smooth flow of credit for various business activities.

COB3: To give an overview about money market instruments and role played by RBI as the regulator and facilitator for requirements of short term credit.

COB4: To study about India's debt market and various intermediaries involved in operations of debt market.

COB5: To understand the functioning of the equity market and role played by SEBI in regulating the equity market.

UNIT-I: INDIAN FINANCIAL SYSTEM

Structure of Financial System - Components - Functions - Flow of Funds Matrix - Financial System and Economic Development Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

UNIT-II: FINANCIAL INSTITUTIONS

Commercial Banking: NPAs-Basel Norms- Development Banks-Meaning-Objectives-Functions - Development Financial Institutions-IFCI, IDBI, ICICI, IRBI, SFCs and SIDBI. Non-banking Finance Companies: Types - Functions

UNIT-III: MONEY MARKET

Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI Monetary Policy - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee) - Structure and Functions.

UNIT-IV: DEBT MARKET

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds -Green bonds- Gold bonds- Bond Ratings.

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UNIT-V: EQUITY MARKET

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO - Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges - An overview about DEMAT account - Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - Introduction to derivatives Concept of crowd funding- SEBI: Objectives and Functions

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Course Outcomes:

At the end of the course students will be able to

BCH353 CO1: To illustrate about the functions, components of the Indian Financial system and its role in economic development.

BCH353 CO2: To describe about the role played by the banking and non-banking financial institutions in credit disbursement.

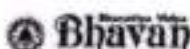
BCH353 CO3: To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

BCH353 CO4: To explain about India's debt market, its instruments and intermediaries involved in their functioning.

BCH353 CO5: To explain about the equity market instruments, DEMAT account, intermediaries, and role of SEBI as a regulator.


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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

FINANCIAL MANAGEMENT

PAPER CODE: BCH354
YEAR/SEMESTER: II/III

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To procure conceptual knowledge about financial management, evaluation of different capital budgeting techniques, familiarize with capital structure theories, determination of cost of capital and appraising the dividend theories.*

UNIT- WISE COURSE OBJECTIVES

COB1: To annotate the importance of financial management and its relationship with other management areas. To measure the time value of money

COB2: To measure the capital budgeting techniques. To determine the cost of capital.

COB3: To Infer the capital structure theories. To distinguish different leverages

COB4: Appraising the dividend theories

COB5: To determine working capital requirements

UNIT-I: INTRODUCTION

Financial Management: Meaning - Nature & Scope - Importance - Objectives - Profit Maximization - Wealth Maximization - Changing Role of Finance Manager - Relationship with Other Management Areas - Agency Problem - Organization of Finance Function (Theory).

Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

Rationale - Future Value of Present Cash Flows: Simple Interest - Compound Interest - Present Value of Future Cash Flows: Single Amount - Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISIONS

Capital Budgeting: Meaning - Importance - Classification of Projects - Factors - Process - Techniques: Traditional (Payback and ARR) - Modern (NPV, IRR, PI) - Capital Rationing (Simple Problems).

UNIT-III: FINANCING DECISIONS

Cost of Capital: Concept - Basic Aspects - Importance - Classification - Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) - Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).

Capital Structure: Meaning - Importance - Factors - Types - Optimal Capital Structure - Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

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UNIT-IV: DIVIDEND DECISIONS

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance

Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle

- Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH354 CO1: Calculate common investment criteria and project cash flows associated with corporate project evaluation.

BCH354 CO2: Apply measures of cost of capital and financial leverage to form long term financial policies for business.

BCH354 CO3: Relate capital investment decisions and financial policies to business valuations

BCH354 CO4: Describe the common factors influencing dividend policy

BCH354 CO5: Assess short term financial requirements of an organization.

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

COMMUNICATION SKILLS

PAPER CODE: SE 355A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To identify common communication(verbal, written) problems and rectify them
COB2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION

Listening -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening ; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

Reading -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence - Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint

Effective use of social media -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media - Introduction to digital marketing

Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE355A CO1: Exhibit good verbal and written communication skills

SE355A CO2: Apply digital tools for communication and nonverbal communication

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

PROFESSIONAL SKILLS

PAPER CODE: SE 355B
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To acquire career skills and fully pursue to partake in a successful career path
COB2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS

Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

Group Discussion Skills- Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors

Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

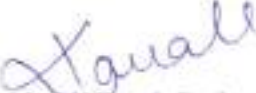
UNIT II- TEAM SKILLS

Presentation Skills -Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Handling questions Presentation to heterogenic group, Ways to improve presentation skills over time

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.


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Brainstorming -Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures


Internal Communication- Use of various channels of transmitting information including digital and physical to team members

COURSE OUTCOMES:

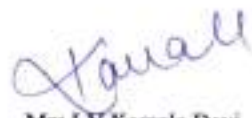
At the end of the course, the students will be able to

SE355B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE355B CO2: Acquire presentation skills and team skills


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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

ADVANCED EXCEL

PAPER CODE: SE356A
YEAR/SEMESTER: II/III

PPW: 1T+2P
NO. OF CREDITS: 2

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES

COB1: To classify conditional format, formulae function, group and subtotal

COB2: To describe charts and graphs with options

UNIT -I- FORMULA AND FUNCTIONS

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar -Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart -types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines - histograms -chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:

1. Microsoft Office 2016 Step by Step by Stepby Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE 356A CO1: Analyse and implement calculations using formulae and function methods

SE 356A CO2: Apply knowledge for Design Chart and graphs.

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

SEMESTER IV

CORPORATE ACCOUNTING

PAPER CODE: BCH 451
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies.

COB1: To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COB2: To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COB3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COB4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COB5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

UNIT-II: COMPANY LIQUIDATION

Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES


Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES


Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.

UNIT-V: HOLDING COMPANIES – AS-21

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013


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SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
2. Accountancy-III: Tulsian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L.Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

REFERENCES

Annual reports of Banks, Life Insurance, General Insurance companies.

COURSE OUTCOMES:

At the end of the course, students will be able to

BCH451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

BCH451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

BCH451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

BCH451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

BCH451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.

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QUANTITATIVE TECHNIQUES-II

PAPER CODE: BCH452
YEAR/SEMESTER: II/IV
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To understand the concepts of quadratic equations and progressions in business applications.

COB2: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB3: To apply concepts of various Probability Distribution, to fit Binomial, Poisson distributions and understand the calculation of probabilities under Normal distribution

COB4: To identify the relationship among the variables and develop the simple Regression equation

COB5: To construct Price and Quantity index numbers. To understand the components of time series and calculate trend values under secular trend method

UNIT-I: QUADRATIC EQUATIONS AND PROGRESSIONS

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Simple Applications).

Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Simple Applications)

UNIT-II: PROBABILITY

Probability: Experiment – Event - Mutually Exclusive Events – Types of Events - Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Marginal and Baye's.-Simple problems (Proof not required for theorems)

UNIT-III : THEORITICAL DISTRIBUTIONS

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility – Importance – Conditions – Constants - Fitting of Poisson Distribution.

Normal Distribution: Utility – Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only. (Problems to be solved using spreadsheet also)

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UNIT-IV: CORRELATION & REGRESSION

Meaning - Types - Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Method. (Problems to be solved using spreadsheet also)

Correlation vs Regression Analysis, Linear and Non Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction. (Problems to be solved using spreadsheet also)

UNIT V: TIME SERIES INDEX NUMBERS

Time Series: Components – Methods of Measuring Trend -Semi Averages - Moving Averages –Least Square Method (Straight line method only) (Problems to be solved using spreadsheet also)

Index Numbers- Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall – Edgeworth) - Tests of Consistency (Problems to be solved using spreadsheet also)

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G. Laxman, Vasudeva Reddy, K. Goud, Taxmann Publications, Hyderabad.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH452 CO1: Apply the concepts of quadratic equations and progressions in practical business situations.

BCH452 CO2: Apply probability theorems for calculating probability of an event

BCH452 CO3: Demonstrate the ability to apply the conditions, constants, and fitting methods of discrete distributions

BCH452 CO4: To determine the relationship between two variables and estimate the value of dependent variable using independent variable.(simple correlation and simple regression)

BCH452 CO5: To understand the changes in prices/quantities over a period of time using index numbers and predict the trend of future using secular trend.

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INCOME TAX

PAPER CODE: BCH 453
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT- WISE COURSE OBJECTIVES

- COB1:** To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.
COB2: To apply the provisions of IT in calculating income from salaries.
COB3: To estimate house property income following the deductions under section 24
COB4: To articulate the computation of the income from business and profession.
COB5: To highlight the types of capital gains

UNIT-I: INTRODUCTION

Direct and Indirect Taxes - Canons of Taxation - Origin of Indian Tax System- Manusmriti Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes.(Theory Only)

UNIT-II: INCOME FROM SALARIES

Definition of Salary - Characteristics of Salary - Computation of Salary Income: Salary u/s 17(1) - Allowances - Perquisites - Deductions u/s. 16 - Problems on computation of Income from Salary


UNIT-III: INCOME FROM HOUSE PROPERTY


Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.


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UNIT-V: CAPITAL GAINS:

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer - Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain capital gains u/s 54. Problems on computation of capital gains

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH453 CO1: Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual

BCH453 CO2: Enumerate the Income from Salaries

BCH453 CO3: Assess income from house property of an individual.

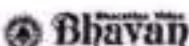
BCH453 CO4: Determine the profits and gains from business and profession

BCH453 CO5: Interpret income from capital gains

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

INVESTMENT MANAGEMENT

PAPER CODE: BCH454
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize with concepts of risk and return relating to Investment

UNIT- WISE COURSE OBJECTIVES

COB1: To explain about investment process and investment avenues and also to make the student understand about market and market indices

COB2: To evaluate the risk and return analysis.

COB3: To elucidate the process of portfolio selection

COB4: To expound the application of portfolio selection and sharpes single model.

COB5: To understand the intricacies of analysing securities to design a portfolio.

UNIT-I: INTRODUCTION

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

MARKET INDICES

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India –Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT-II: RISK AND RETURN

RETURN: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return – Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).

Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

UNIT-III: PORTFOLIO ANALYSIS

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).


UNIT-IV: PORTFOLIO SELECTION

Portfolio Selection: Meaning – Feasible Set of Portfolios –Efficient frontier- Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

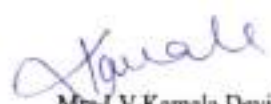
Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

UNIT-V: CAPITAL MARKET THEORY

Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)


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SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH454 CO1: Describe the general structure of various financial markets. Analyse the market indices

BCH454 CO2: Assess value of stock return and measure the systematic and unsystematic risk

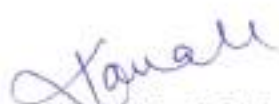
BCH454 CO3: Build a diversified portfolio

BCH454 CO4: Assess portfolio performance

BCH454 CO5: Knowledge about techniques of doing investment analysis


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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE455A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire leadership, managerial and entrepreneurial skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop emotional and social intelligence and integrative thinking for effective leadership
COB2: To develop creative and entrepreneurial mindset

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

Leadership Skills- Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

Managerial Skills- Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management;

Self-Management Skills- Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation

Innovative Leadership and Design Thinking - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

UNIT II- ENTREPRENEURIAL SKILLS

Entrepreneurial Skills- Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making

Ethics and Integrity- Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE 455A CO1: Examine various leadership models and demonstrate leadership and managerial skills

SE 455A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

UNIVERSAL HUMAN VALUES

PAPER CODE: SE455B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.

COB2: To Realise their potential as human beings and conduct themselves properly in the ways of the world.

UNIT I: LOVE, TRUTH & NON-VIOLENCE

Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they do n't practice it?, Learners ' individual and/or group experience(s), Simulated situations, Case studies

Non-Violence- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non- violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

Righteousness- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

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UNIT II: PEACE, SERVICE & RENUNCIATION

Peace-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

Service- Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies

Renunciation (Sacrifice)- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

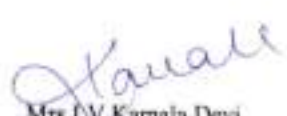
COURSE OUTCOMES:

At the end of the course, the students will be able to

- SE455B CO1: Demonstrate universal human values in individual, social circles, career path, and national life.
- SE455B CO2: Practice human values consciously


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