

Syllabus

Ordinance No. V-84(B)

BACHELOR OF COMMERCE (Honours)

Date of Academic Council Meeting: 11/03/2026

Swami Vivekanand Subharti University, Meerut, UP

(Established by Govt. of U.P. vide U.P Act No. 32 of 2016)



SWAMI VIVEKANAND
SUBHARTI
UNIVERSITY
Approved by UGC
Where Education is a Passion...



Acharya Vishnu Gupt Subharti College of Management & Commerce
Faculty of Management & Commerce

Curriculum

Three Year Degree Programme

BACHELOR OF COMMERCE (Honours) (B.COM Hons.)

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Ordinance No. V-84(B)
BACHELOR OF COMMERCE (Honours)
Three Year Degree Programme

PROGRAMME OBJECTIVES:

1. To prepare students for successful careers in industry that meet the needs of Indian and multinational companies, Banking & financial institutions.
2. To develop the ability among students for analyzing business related problems.
3. To provide opportunity for students to work on cross-functional projects
4. To provide students with a sound foundation in fundamentals of Management & Commerce leading to application.
5. To impart students discipline based knowledge.

PROGRAMME OUTCOME:

After successful completion of the programme, an individual will be able to:

1. Demonstrate discipline specific expertise.
2. Apply knowledge of management and commerce theories and practices to solve business problems.
3. Demonstrate analytical and critical thinking abilities for data-based decision making.
4. Integrate value based leadership ability in professional and personal scenarios.
5. Analyze and interpret global, economic, legal, and ethical aspects of business.



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Table of 3-Year B.Com(H) programme Structure under CBCS and NEP 2020 (UP Higher Education) from the academic year 2025-2026

**B.Com(H)
Semester I**

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks	
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)		End-Semester Examination (ESE)		
								Test	GD /P/ CT			A T T
SEMESTER I												
AEC-1	English communication (Theory)	AECC	2	-	-	2	2	5	5	5	35	50
AEC-1-P	English communication (Practical)	AECC	2	-	-	2	2	5	5	5	35	50
B.Com(H)-101	Business Organization and Management	Core Course	5	1	-	6	6	15	5	10	70	100
B.Com(H)-102	Financial Accounting	Core Course	5	1	-	6	6	15	5	10	70	100
B.Com(H)-103 OR B.Com(H)-104	Micro Economics Insurance & Risk Management	Generic Elective	3	1	-	4	4	15	5	10	70	100
Total						20	20			120	280	400

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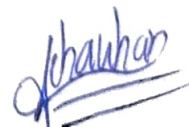

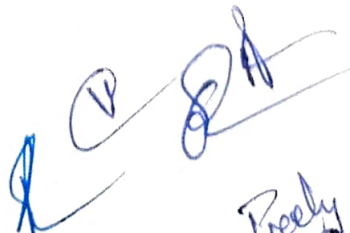

**B.Com(H)
Semester II**

AEC-2	Environmental Science	AECC	4	-	-	4	4	15	5	10	70	100
B.Com(H)-201	Business Law	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-202	Business Communication	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-203	Fundamentals of Computers and Information System	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-204	Macro Economics	Core Course	3	1	-	4	4	15	5	10	70	100
	Total					20	20			150		500

Non-Credit Compulsory Course


HVE-01	Human Values and Professional Ethics	to be conducted in any year
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**B.Com(H)
Semester III**

B.Com(H)-301	Cost and Management Accounting	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-302	Principles of Marketing	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-303	Income Tax Law & Practice	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-304	Goods and Service Tax	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-305	Fundamentals of Investment	Core Course	3	1	-	4	4	15	5	10	70	100
SEC-01	Any One	Skill Enhancement Elective										
SEC-02			3	-	-	3	3	15	5	10	70	100
SEC-03												
Total						23	23			180	420	600


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**B.Com(H)
Semester IV**

B.Com(H)-401	Research Methodology	Core Course	3	1	-	4	4	15	5	10	50	100
B.Com(H)-402	Business Statistics	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-403	Financial Management	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-404	Basic Mathematics	Core Course	3	1		4	4	15	5	10	70	100
B.Com(H)-405	Project Management	Core Course	3	1		4	4	15	5	10	70	100
SEC-04	Any One	Skill Enhancement Elective										
SEC-05			3	-	-	3	3	15	5	10	70	100
SEC-06												
	Total					23	23			180	420	600


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**B.Com(H)
Semester V**

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks	
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)				
								Test	GD/P/C T	A T T		
B.Com(H)-501	Corporate Accounting	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-502	Human Resource Management	Core Course	3	1	-	4	4	15	5	10	70	100
Banking/ Finance / International Business (2 Courses from any one Discipline)	Elective - I	Discipline Elective	3	1	-	4	4	15	5	10	70	100
	Elective - II	Discipline Elective	3	1	-	4	4	15	5	10	70	100
B.Com(H)-503	**Summer Training Project Report	Field Project	4		-	4	4		0		100	100
B.Com (H)-504	Research Project	Project work	5			5	5		0		100	100
Total							25	120	480	600		

****Advertising Management (B.Com (H)-505) can be opted by CDOE in place of Summer Training Project Report.**


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**B.Com(H)
Semester VI**

B.Com(H)-601	International Business	Core Course	3	1	-	4	4	15	5	10	70	100
B.Com(H)-602	Corporate Law	Core Course	3	1	-	4	4	15	5	10	70	100
Banking/ Finance / International Business 2 Courses from same Discipline as in V semester)	Elective - III	Discipline Elective	3	1	-	4	4	15	5	10	70	100
	Elective - IV	Discipline Elective	3	1	-	4	4	15	5	10	70	100
B.Com (Hons) -603 or B.Com (Hons) - 604	Start-UP Studies OR Digital Marketing	Open elective	3	1	-	4	4	15	5	10	70	100
B.Com (H)-605	Research Project	Project work	5			5	5		0		0	100
	Total						25		150		450	600

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3 Year B.Com (Honours)
National Education Policy 2020 (UP Higher Education 2024)

Year	Semester	Credits	Semester Total	Award
First Year	1	20	400	Certificate in Commerce (Credit=40)
	2	20	500	
Second year	3	23	600	Diploma in Commerce (Credit =86)
	4	23	600	
Third Year	5	25	600	Bachelor in Commerce(Honours) (Credits=136)
	6	25	600	
Total		136	3300	

3.6 List of all Courses under different categories for B.COM(H) Programme

Course Type	Course Code	Course Name
Core Course	B.Com(H)-101	Business Organization and Management
	B.Com(H)-102	Financial Accounting
	B.Com(H)-201	Business Law
	B.Com(H)-202	Business Communication
	B.Com(H)-203	Fundamentals of Computers and Information System
	B.Com(H)-204	Macro Economics
	B.Com(H)-301	Cost and Management Accounting
	B.Com(H)-302	Principles of Marketing
	B.Com(H)-303	Income Tax Law & Practice
	B.Com(H)-304	Goods and Service Tax
	B.Com(H)-305	Fundamentals of Investment
	B.Com(H)-401	Research Methodology
	B.Com(H)-402	Business Statistics
	B.Com(H)-403	Financial Management
	B.Com(H)-404	Basic Mathematics
	B.Com(H)-405	Project Management
	B.Com(H)-501	Corporate Accounting
	B.Com(H)-502	Human Resource Management
	B.Com(H)-601	International Business

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			B.Com(H)-602	Corporate Law
GENERIC ELECTIVE			B.Com(H)-103	Micro Economics
			B.Com(H)-104	Insurance & Risk Management
			B.Com(H) BK1	Fundamentals of commercial Banking
Discipline Specific Elective	Banking Group	ANY two in V sem	B.Com(H)Bk2	Banker Customer Relationship Management
			B.Com(H) BK3	Banking Product and Services
			B.Com(H) BK4	Banking Laws & Practice
			ANY two in VI sem	B.Com(H) BK5
		B.Com(H) BK6	Rural Banking & Micro Finance	
		B.Com(H) BK7	Retail & universal banking	
		B.Com(H) BK8	International Banking	
		Finance Group	ANY two in V sem	B.Com(H)FM1
	B.Com(H)FM2			Financial Markets
	B.Com(H)FM3			Investment management
	B.Com(H)FM4			Working Capital Management
	ANY two in VI sem		B.Com(H)FM5	Strategic Corporate Finance
			B.Com(H)FM6	Merchant Banking & Financial Services
			B.Com(H)FM7	Investment analysis and portfolio management
			B.Com(H)FM8	International Finance
	International Business	ANY	B.Com(H)IB1	International Business in Service Sector
			B.Com(H)IB2	International Economics


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	Group	two in V sem	B.Com(H)IB3	International Marketing
			B.Com(H)IB4	International Distribution and Supply Chain Management
	ANY two in VI sem	B.Com(H)IB5	Export –Import Procedure&Documentations	
		B.Com(H)IB6	FOREX Management	
		B.Com(H)IB7	International Logistics Management	
		B.Com(H)IB8	Global Business Environment	
SKILL ENHANCEMENT COURSE	SEC-01	Personality Development and Communication Skills		
	SEC-02	E-Commerce		
	SEC-03	Entrepreneurship For Small Business		
	SEC-04	Commodity & Stock Market		
	SEC-05	Personal Selling & Salesmanship		
	SEC-06	Talent and Knowledge Management		
OPEN ELECTIVES (Any one)	B.Com(H)-603	Start up studies		
	B.Com(H)-604	Digital Marketing		
Summer Training Project Report	B.Com(H)-503	Summer Training Project Report		
Project Work	B.Com(H)-504	Research Project		
	B.Com(H)-605	Research Project		
Ability Enhancement Compulsory Course	AEC-1	English Language (Theory)		
	AEC-1-P	English Language (Practical)		
	AEC-2	Environmental Studies		


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Course Name: English Communication

Course Code: AEC-1		
Course Credit: 2	Lecture: 2	Tutorial:0
Course Type:	Ability Enhancement Compulsory Course	
Lectures delivered:	20	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
35	14	3Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
5	5	5	15

OBJECTIVES:

The purpose of commencing English communication skills course is to develop in students fundamental communication skills being integral to personal, social and professional interactions. One of the significant associations among human beings is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. The present course hopes to address most of these aspects through an interactive approach of teaching learning process; focusing on various dimensions of communication skills. The course also focuses on enhancing the ability to handle casual and formed satiations in terms of personal and intellectual grooming.

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Modules	Content	Hours
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I	Self Introduction <ul style="list-style-type: none"> • Introducing self • Speaking about achievements • Voicing future aspects 	3
II	Non verbal Communication <ul style="list-style-type: none"> • Body Language • Paralanguage skills 	6
III	Manners and Etiquettes <ul style="list-style-type: none"> • Personal grooming • Dress code • Telephone etiquettes • Intellectual grooming 	6
IV	Conversation in Real life situations <ul style="list-style-type: none"> • Meeting people, • Travelling • Visiting Places • Shopping 	6
V	Public Speaking skills <ul style="list-style-type: none"> • Extempore • Role Play • Group Discussion 	6
VI	Practical Assessment <ul style="list-style-type: none"> • Presentations 	3

Learning Outcomes:

1. Projecting the first impression
2. Use simple forms of polite expressions to establish basic social contact and to perform everyday functions including making requests and offers, conducting simple phone conversations, asking and telling time, giving simple directions, asking about price, ordering a meal, etc.
3. Students learn to use general, social and professional language.
4. Polishing manners to behave appropriately in social and professional circles.
5. Handling difficulty situations with grace style and professionalism.

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Books Recommended:

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1. An introduction to Professional English and Soft Skills by B. K. Das et al., Cambridge University Press
2. Technical Communication: Principles and Practice, Second Edition by Meenakshi Raman and Sangeeta Sharma, Oxford Publications.
3. Effective Technical Communication by M Ashraf Rizvi, The McGraw-Hill companies.
4. Understanding Body Language by Alan Pease.
5. Communicative Grammar of English by Geoffrey Leech and Ian Svartik.
6. Better English Pronunciation by J.D.O'Connor.
7. English Grammar by Wren and Martin.
8. Strengthen Your English, M. Bhaskaran and D. Horsburgh, Oxford University Press, Delhi 1973

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Dr. A. Shankar









Course Name: Environmental Studies

Course Code: AEC-2		
Course Credit: 4	Lecture: 4	Tutorial: 0
Course Type:	Ability Enhancement Compulsory Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

OBJECTIVES:

1. Understanding of major concepts in environmental sciences and creating the awareness about environmental problems among people;
2. Recognize the interconnectedness of multiple factors in environmental challenges;
3. Imparting basic knowledge about the environment and its allied problems to develop an attitude of concern for the environment in respect to environment protection and environment improvement;
4. Motivating students to participate in Develop analytical skills, critical thinking, in identifying and solving environmental problems.







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UNIT	Content	Hours
I	<p>Concept of Environment :</p> <p>Definition and concept of environment; Types and components of environment (Lithosphere, Atmosphere, Hydrosphere, Biosphere); Scope and multidisciplinary nature of the subject; Man-environment relationships.</p>	3
II	<p>Ecology and Ecosystems</p> <p>Concepts of Ecology: Subdivisions of ecology; Ecological factors - climatic, edaphic, physiographic and biotic; Concept of Biological clock; physiological adaptation of Hydrophytes, Xerophytes, mesophytes; Ecological Succession and classification (hydrosere, xerosere, mesosere etc.).</p> <p>Structure and Functions of Ecosystem; a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries); Trophic Levels; Ecological Pyramids; food chains and food webs; Energy flow in an ecosystem; Ecological Interactions; Ecotone; Habitat; Ecological Niche; Resilience.</p>	7
III	<p>Environmental Pollution and Global Environmental Issues • Environmental pollution: types, causes, effects and controls; Air, water, soil, noise, thermal and radioactive pollution; Solid waste management: Control measures of urban and industrial waste, special reference e-waste, biomedical waste; Climate change; global warming; ozone layer depletion; acid rain and its impacts on human communities and agriculture; Case studies on Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan and Minamata; International Agreements: IPCC, Montreal and Kyoto protocol.</p>	10
IV	<p>Natural Resource Management and Biodiversity Conservation Renewable and non renewable energy resources, use of alternate energy resources, Water resources: sources, usage, over-exploitation and sustainable management of water resources; Conflicts over water (international & inter-state); Land resources: land use change, land degradation, soil erosion and desertification; Forest Resources: types of forest in India, importance of forests, deforestation, Disaster management: floods, earthquake, cyclones and landslides.</p> <p>Conservation of biodiversity: <i>In-situ</i> and <i>Ex-situ</i> conservation of biodiversity; IUCN-Red Data Book categories; Hot spots in India; Biomes; Role of Govt. and Non-Government organizations in Conservation of Biodiversity in India; International Biodiversity</p>	8

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	conservation practices and strategies.	
V	Environmental Education and Management Environmental Education and movements: Goals of environmental education; Environmental education at primary, secondary and tertiary level Chipko, Silent Valley, Bishnoi, Narmada BacchaoAndolan, and Tehri Dam Conflict; Environmental communication and public awareness; Environmental ethics: Green Politics, Earth Hour, Green Option Technologies; EIA- Principles and Process; ISO standards: ISO 9000 and 14000; Environment Laws and Practices.	6

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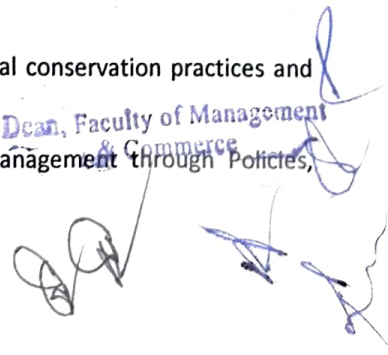
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Course Outcome: Students will be able,

1. To understand the concept and function of the environment and recognize the physical, chemical, and biological components of the earth's systems and their functions.
2. To acquire the awareness on the ecosystem structure and process which interlinked with human survival, intensively need attention at global and regional level.
3. To identify common and adverse impacts of human activities on biotic communities, soil, water, and air quality and suggest sustainable strategies to mitigate these impacts;
4. Develop an understanding of environmental pollutions and hazards and general measures to control them.
5. To identify surrounding natural resources including renewable resources and non-renewable resources and practices for their restoration.
6. To realize the importance of biodiversity for maintaining ecological balance and Global conservation practices and strategies.
7. To analyze the need for sustainable development in respect of environmental management through Policies, movements and social awareness.

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8. To acquire skills required to research and analyze environmental issues scientifically in applied situations such as careers.

Text Books: (02)

1. Deshwal, S. & Deshwal A. Environmental ecology. New Delhi: Dhanpat Rai & co.
2. Gupta, K. M. Environmental Studies. New Delhi: Umesh Publications.

Reference Books: (5 to 6 maximum)

1. Banerji, K.S., *Environmental Chemistry*, TMH publication.
2. Bhargava & Gupta, *Environmental Pollution & Human Health*, CBS publication.
3. D. K. Asthana, *Environment : Problems & Solutions*, S. Chand Publishing, 2001
4. G. Tyler Miller, *Environmental Science Working With the Earth*, Cengage Learning.
5. Ghosh, G.K., *Environment and Development*, ARH publication.
6. Godfrey Boyle, *Renewable Energy*, Oxford University Press.
7. Kumar, A., *Environment Pollution and Management*, ARH publication.
8. M K Varshney, *Environmental Pollution & Control*, Ashian Publication.
9. Odum Eugene P, *Fundamental of Ecology*, Cengage Learning
10. Rajagopalan, R, *Environmental Studies*, Oxford University Press
11. SakaramaSomayaji, *Environmental Concept and Sustainable Development*, TERI.
12. Shivdutt Upadhyay, *Environmental Education and Disaster Management*, Bharat Publication.
13. Shrivastava, A.K., *Environmental Ethics*, ARH publication.
14. Trivedi, P.R., *Ecology & Environment*, ARH publication.

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Core Course

Business Organization & Management

Course Code: B.Com(H)-101		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: This course aims to acquaint students with general business organization & management issues to help them become more informed, sensitive and effective business leaders.

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UNIT	Content	Hours
I	Introduction and a Prelude to Organization- What is Business and Organization Evolution of Management thought: Scientific Management, Administrative Management, Classical Organization. Business Environment.	10
II	Process Of Management:- Planning, Organising, Directing & Controlling Decision-making; Strategy Formulation. Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority;	10
III	Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control:	10

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	Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window.	
IV	Conceptual framework of Marketing Management , Financial Management, and Human Resource Management. Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution.	10
V	Emerging issues in management:- Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	10

Course Outcomes:

By the end of this course a student should be able to:-

- Identify (a3) the role that individual characteristics, Planning, personality and values have in organizations.
- Discuss (b4) business environment & emerging trends in business.
- Apply (c1) leadership theories, motivation theories & change management in organisation.
- Analyse (d1) conceptual framework of Marketing management, Financial management & HRM.
- Generate (e5) ideas to face the emerging challenges of managing resources, managing business processes & managing managers.
- Measure (f10) a range of core (or transferable) skills, including communication, problem-solving, researching and writing.

Text Books:

- Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.
- Aswathapa. K. Himalaya Publication House

Reference Books:

- Singh, B.P. & Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi. 2013
- Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi. 2015
- Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi. 2016
- Kotler, Philip; Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi 2017
- Robbins, Stephen P.; Business Today: New World of Business, Harcourt College Publishers, Fortworth 2017
- Buffa, Elwood S.; Production/Operations Management, Prentice Hall of India, New Delhi. 2017

Web links:

- <https://www.taxmann.com>
- <http://www.iaap-hq.org>

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Financial Accounting

Course Code: B.Com(H)-102		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The objective of this paper is to familiarize the students with the objectives of Financial Accounting

UNIT	Course Content	Hours
I	<p>Meaning, objectives, advantages and limitations of accounting. The users of Financial accounting information and their needs, Branches of accounting. Processing Accounting</p> <p>Accounting Principles- Basic concepts and conventions: Journal, ledger and Trial Balance, Preparation of Final accounts.</p> <p>Accounting standards: Concepts, Objectives and benefits, Procedure for</p>	14

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	issuing accounting standards in India, International accounting standards.	
II	The accounting concept of depreciation , Meaning , causes , importance of providing Depreciation. Factors in the measurement of depreciation, Methods of calculating depreciation- Straight Line Method, Diminishing Balance Method,	14
III	1. Accounting For Hire Purchase and Installment Systems 2. Concept of operating and Financial Lease (Theory Only)	12
IV	Accounting for Inland Branches: Concept of dependent braches, accounting concepts: debtors system, stock and debtors system, Branch final accounts system. Independent braches: concept and accounting treatment.	10
V	Accounting for admission and dissolution of the partnership firm..	10

Course Outcomes: After studying this course the student should be able to

- To understand the general basics of Financial Accounting,
- To prepare financial statements,
- To familiarise the students with the basic applications of accounting principles in different areas.

Reference Books:

- 1.J.R. Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi(2014-15 Edition)
- 2.Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.(2015-16 edition)
- 3.. Bal Ranjan Kumar, Financial Accounting – S. Chand (2016-17 edition)
- 4.. Bansal.K.M - Financial Accounting – Taxman Publication (2016-17 edition)
- 5.. Horngren, Introduction to Financial Accounting, Pearson Education (2015-16 edition)

Weblinks

<https://www.zeroify.com/mod/resource/view.php?id=4542>

<https://targetstudy.com/courses/bcom-financial-accounting.html>

<https://sol.du.ac.in/course/view.php?id=149>

<https://www.youtube.com/watch?v=80QWVZCxbaA>

<https://www.studocu.com> › ... › Introduction to Financial Accounting

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BUSINESS LAWS

Course Code: B.Com(H)-201		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: This course aims to acquaint students with general business laws issues to help them become more formed, sensitive and effective business leaders.

UNIT	Course Content	Hours
I	The Indian Contract Act, 1872: Contract - meaning, characteristics and kinds, Essentials of valid contract- Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract- modes of discharge including breach and its remedies, Contingent contracts, Quasi- contracts.	18
II	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.	6
III	The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of	12

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	ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller - meaning and rights of an unpaid seller against the goods and the buyer.	
IV	The Limited Liability Partnership Act, 2008: Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.	18
V	The Information Technology Act, 2000: Definitions, Digital signature, Electronic governance, Regulation of certifying authorities, Digital signatures certificates, Penalties and Offences.	6

Course Outcomes:

After studying this course the student should be able to:

1. Understand the elements of a valid contract and the importance of contracts.
2. Understand the special mercantile laws like "sales of goods act and IT act."
3. Describe the difference among LLP, Partnership and Company and also various procedures related to LLP.

Reference Books:

1. Gulshan J.J.(2017).*Business Law Including Company Law*. New Age International Publisher, New Delhi.
2. KuchhalM.C.(2017).*BusinessLaw*.Vikas Publication, New Delhi.
3. Avtar Singh.(2016).*Principles of Mercantile Law*.Eastern Book Company,Lucknow.

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Business Communication

Course Code: B.Com(H) 202		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

● 2nd Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To acquaint the students with basic concepts used in business Communication and to make student to learn formal and informal communication.

UNIT	Course Content	Hours
I	INTRODUCTION –Definition, importance, features, purpose and process of communication. Dimensions and channels of communication, the 7 c's of communication, barriers to communication, guidelines for effective communication	10
II	<p>Verbal communication: Introduction, Oral and Written communication- formal v/s informal oral communication, listening, silence as communication, advantages and limitations. Salient features of written communication importance of written communication in business.</p> <p>Non- Verbal Communication:</p> <p>Body language: concept, importance, kinesics and its various elements: Eye Contact, Facial Expression, Gestures, Postures, Chronemics. Oculistics, appearance, effective use of body language, advantages and limitations.</p> <p>Paralanguage: Concept, Importance, Elements/Parts of Paralanguage:</p>	14

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	Voice, Word Stress, Pitch, Pause, Rate, Volume, And Articulation.	
III	Business Etiquettes: Introduction, Concept, Significance, the first meeting, dressing, Exchanging Business Cards, DinningEtiquettes, attending meetings, giving gifts, kindest consideration for others, Telephonic Etiquettes,netiquette	10
IV	Ethics and values in business communication- introduction ,social implication, traditional approach, ten commandments of ethical communication, certain unethical practices, organizational set up and ethics, ethics in advertising, ethical challenges in the internet age.	12
V	Businessletterwriting- essentialsofeffectivecorrespondence,layoutandplanning of business letter, kinds of business letter-enquiries and replies, placing and fulfilling orders, complaints and follow up, status enquiries, sales and goodwillletters Intra-organizational communication- memoranda, notice, circulars and orders, staff suggestions and complaints, agenda and minutes, précis writing. Email –writing email messages, pros and cons of email, do’s and don’ts of email style , attaching a letter or memo to an emailDecision making	14

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Business communication and their application in real world.
- Describe the formal and informal communication by way of presentation.
- Analyze and compare various social media communication tools.
- Assess the interlinking of business etiquettes and business ethics.

Reference Books:

- Mohan, Krishna & Banerji M. (2008). *Developing Communication Skills*. Macmillan Publishers IndiaLtd.
- Sharma, R. C. & Mohan, K. (2002). *Business Report Writing and Correspondence:Practical Approach to Business and Technical Communication*. 3rd Edition. Tata McGraw-Hill Publication.
- Chaturvedi, P. D., & Chaturvedi, M. (2007). *Business Communication: Concepts,Cases and Applications*. PearsonEducation.
- Bovee, and Thill, *Business Communication Today*, PearsonEducation
- Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw HillEducation.
- Shirley Taylor, *Communication for Business*, PearsonEducation
- *Shalini verma , Vikas Publication Edition- 2nd-Business communication- Essentials Strategies for 21st century Manger & Commerce*
- *Mary Ellen Guffey- Essentials of Buss. Communication – 11th Edition- CengagePcarring Publication*
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FUNDAMENTALS OF COMPUTER AND INFORMATION SYSTEM

Course Code: B.Com (H)-203		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Generic Electives	
Lectures delivered:	50L +10P	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

COURSE OBJECTIVES:

1. The course aims to provide knowledge about basic components of a computer and their significance.
2. To provide hands on learning of applications of MS Office and Internet in businesses.
3. To provide an orientation about the increasing role of management information system in managerial decision making to gain Competitive edge in all aspects of Business.
4. To understand various MIS operating in functional areas of an organization.
5. To create awareness in upcoming managers, of different types of information systems in an organization so as to enable the use of computer resources efficiently, for effective decision making.

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UNIT	Course Content	Hours
I	Basic Concepts: What is a computer? Characteristics of a Computer, Advantages of Computers. Limitation of Computers, Types of Computers, Applications of computers, Data Representation, Hardware, Firmware, Live-ware, Software, Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor made software.	12
II	Information Systems : Meaning, Need of an efficient information System. Type of Information system, Information requirement for Planning, Coordination, and control for various level in Business, Industry Basic of data arrangement and Access	12
III	Database System. Traditional file Environment Identification of Relevant data. Evolution of Database Technology. Databases: The Modern Approach. Net works: LAN, WAN, Wireless Network ,Introduction to networking ,Importance of networking, Communication devices such as Modem Features of Networking. Introduction to Internet, Meaning of Internet. Growth of internet.Owner of Internet.Anatomy of Internet. Basic Internet, Terminology, Net Etiquette, World Wide, Web Internet Protocols. Usage of Internet to society. Search Engines.	14
	Computer based information System Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems, Management Information System: Meaning, concepts, input and output of MIS with example, Decision Support system: Introduction, Decision making, DSS concept, objective, Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	12
V	Computer based information System Concept of virtual office: Introduction, office automation (OA), virtual office, A application; visualizing paperless office by Illustration, Executive Information system: Introduction, peculiar information requirements of executives, Marketing Information: Introduction, evolution and need of marketing information system, Manufacturing Information System: Introduction, need and characteristics, Introduction to Financial Information	10

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System. Introduction to Human Resource Information System	
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Course Outcomes: After studying this course the student should be able to:

1. Gain in depth knowledge of working of and IT enabled organization
2. Learn to use various IT tools for solving Business Problems.
3. Develop and implement Information Systems for Business Applications.
4. Learn to increase efficiency of various management processes by using IT enabled technology.
5. Analyse various security and ethics related issues pertaining to the increasing use of Information Technology.

Reference Books/ Text Books

1. Jain, P., & Arora, S. Window based computer courses. Jalandhar: S. Vikas & Co.
2. Norton, P. Introduction to computers. New Delhi: Tata McGraw Hill.
3. Sinha, P. K., & Sinha, P. Computer fundamentals. New Delhi: BPB Publications.
4. ITL ESL – Introduction to Information Technology (Pearson, 2nd Edition).
5. ITL ESL – Introduction to Computer science (Pearson, 2nd Edition).
6. Introduction to Computers, Norton P. (TATA McGraw Hill).
7. Leon - Fundamentals of Information Technology, (Vikas).

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Macro Economics

Course Code B.Com(H)-204		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course aims to familiarize students with the Macro Economics. It will equip the students with understanding of the inflation, unemployment, Fiscal Policy, Monetary policy and IS-LM Framework in an Open economy. The course will use and focus on open economy, approaches and cases

UNIT	Course Content	Hours
I	National Income: Meaning and definition of national income according to Traditional and Modern authors. Methods of calculating national income on the basis of approaches.	11
II	Concepts and Measurement; Say's Law of Markets and the classical theory of Employment	13
III	Keynesian Theory of employment, consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital.	13

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IV	Investment multiplier, investment Theory of Accelerator, trade cycle theories:- Samuelson and Hicks, control of trade cycles.	12
V	Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty.	11

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Macro Policies and their application in real world.
- Describe the say's Framework.
- Analyze and compare the unemployment and inflation relationship in an economy.
- Assess the interlinking of aggregate demand and aggregate supply
- Understand the trade cycle in the economy.
- Compare Economic growth and Development.

Text Books:

1. Seth, M. L., Principles of Economics, Laxmi Narain Agarwal, Agra (10th Revised Edition)
2. Mithani, D. M., Fundamentals of Economics, Himalya Publishing House, Mumbai (13th Revised Edition)
3. Ahuja, H. L., Macro Economics Theory and Policy, S. Chand & Company, New Delhi (17th Revised Edition)

Reference Books:

1. Jhingal, M. L., Principles of Economics, Vikas Publishing House, New Delhi
2. Salvatore, Dominick, Macro Economics, Oxford University Press, New York
3. Mankiw, N. Gregory. Macroeconomics. Macmillan Worth Publishers New York, Harnpsire U.K.
4. Dornbusch, Rudiger, and Stanley. Fisher. Macroeconomics. McGraw-Hill
5. Ivtore, Dominick. International Economics John Wiley & Sons Singapore.

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<https://www.cliffsnotes.com/study-guides/economics/introduction/macroeconomics>

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<https://www.youtube.com/watch?v=RYhjAKBrQWo>

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Cost and Management Accounting

Course Code: B.Com(H) 301		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems, and use of costing data for planning , control and decision making

UNIT	Course Content	Hours
I	Meaning, Scope, objectives of Cost Accounting and Management Accounting, Financial Accounting Vs. Cost Accounting Vs. Management Accounting. Advantages and Limitations of Cost and Management Accounting, Elements of Cost, Cost sheet, cost concepts, cost classification.	6
II	<u>Accounting Treatment Of Various Elements Of Cost</u> a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Treatment of Material Losses. b. Labour: Accounting and Control of labour cost, time keeping and time	15

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	booking, concept and treatment of idle time, over time, labour turnover. c. Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption.	
III	Budgeting and Budgetary Control Concept of budget and budgetary control, objectives, merits, and limitations, Budgeting process, Types of budgets-Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget,	10
IV	Standard costing and variance analysis Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances	10
	Decision making Costs for decision making, variable costing and differential analysis as aids in making decisions Responsibility Accounting: Concept, different responsibility centers and Divisional Performance Measurement-financial measures	9

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Cost&Management Accounting and their application in real world.
- Describe the Cost Accounting standards and its contribution in preparation of Cost Sheet of a company.
- Analyze and compare cost of various cost Center.
- Assess the interlinking of budget and budgetary Control.
- Compare and use standard costing and Variance analysis..

Reference Books:

1. Lal, Jawahar and Seema Srivastava , Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.(2015-16 edition)
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. (2017 edition)
3. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.(2014-15 edition)
4. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.(2016-17 edition)
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.(2016-17 edition)

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Principles of Marketing

Course Code: B.Com(H)-302		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective

The specific objectives for student learning under this broad goal are:

1. To illustrate (a9) how organizations appraise (e2) customers and their wants/needs.
2. Develop skill to understand Segmentation, Targeting and Positioning and develop strategy
3. To measure the effect of the variables influencing off line and online buying behavior of consumer

UNIT	Content	Hours
I	Introduction: Nature, Scope and importing of Marketing; Evolution of marketing concept; marketing vocabulary; Social Marketing, Environmental Scanning, Techniques of Environment Scanning, Analyzing the Organization's Macro & Micro Environment	8
II	Consumer Behavior: Types of Consumer's buying Decision Process, factors influencing consumer's buying behavior, Online buying behavior of consumers.	8

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III	Concepts ,methods and Benefits of segmentation; variables used in market segmentation; The process of market segmentation, Target market selection & position concept; application of BCG matrix in STP strategy formulation; Role of social media in STP	12
IV	Product: Concept and classification; Product Mix; Branding; Packaging and Labeling; significance of after sales service in sales of goods and services; Product Life Cycle; New product (Goods & Services) Development. Price: Meaning & Methods of pricing; factor affecting price of a product; Pricing strategies Place: Meaning and significance of channels of distribution; Types of distribution channels; role of information technology in redefining physical distribution; organized and unorganized retailing; e-tailing; significance of automated vending machine and their prospects in Indian context. Promotion: Nature and importance of promotion; Significance of promotion mix in present context; factors affecting choice of media section; effectiveness of digital promotion, role of social media in promotion.	20
V	Understanding the Marketing-Information Systems (MKIS): Introduction, Characteristics of MKIS, Benefits, Types, Components, Marketing Research Recent issues and developments in Marketing -Online marketing; direct marketing; green marketing; relationship marketing, marketing of services in domestic & International perspective.	12

Course Outcomes: After studying this course the student should be able to

1. Effectively utilize marketing vocabulary & Concepts
2. Professionally evaluate marketing program from consumer and marketing perspective in the light of ethical & morale values.
3. Communicate clearly, in professional way, the concept of marketing in both oral & written communication.

Recommended Text Book:

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Kevin 15/e, Pearson Education, 2016.
2. 2 Marketing Management - Ramaswamy V. S. & Namakumar S, 5/e, McGrawHill Education Publishers, 2015.
3. Marketing Management - Tapan Panda, 5/e, Excel Publication, 2007.
4. Marketing Management - Ramaswamy V. S. & Namakumar S, 5/e, McGrawHill Education Publishers, 2015

Reference Book

1. Managing Marketing, Noel Capon, Sidharth Shekar Singh, 4/e Wiley 2) Marketing: Lamb, Hair, McDanniel, Cengage Learning 2012.
2. Principles of Marketing 15e(with free Indian CASE Book) , Philip Kotler Keven Lane Keller , Pearson Education India; 15 edition (2015)
3. Marketing: Lamb, Hair, McDanniel, Cengage Learning 2012.

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- <https://www.thehindubusinessline.com/>
- <https://www.business-standard.com/>
- <https://www.businessworld.in/>
- <https://www.outlookbusiness.com/>
- <https://marketinsights.in>
- <https://www.flipkart.com/>

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Income Tax Law & Practice

Course Code: B.Com(H)-303		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961.

UNIT	Content	Hours
I	Basic concept: Income ,Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income ,Agricultural Income.	8
II	Residential status; Scope of total income on the basis of residential status	10
III	Computation of income under different heads-I Income from Salaries; Income form house property	14
IV	Computation of income under different heads-II Profit and gains of business or profession, Capital gains, Income from other sources	15
V	Computation of Total Income and Tax liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deduction from gross total income ,Computation of total income and tax liability of individuals.	13

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Course Outcomes: After studying this course the student should be able to

1. Understand the basic concept of Income Tax
2. Describe about the necessary provisions of Income Tax Act 1961.
3. Assess working knowledge regarding computation of taxable income and tax liability pertaining to individuals.

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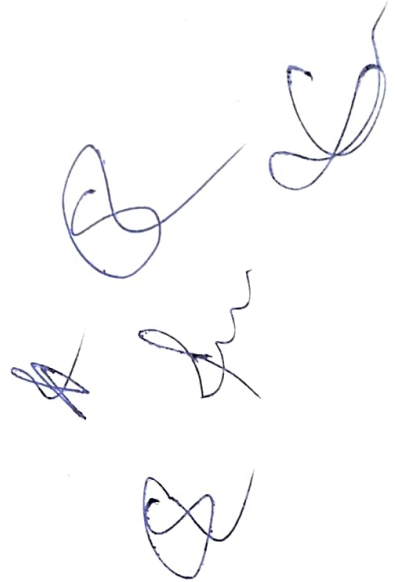
1. Dr. H.C Mehrotra & Dr. S.P Goyal "Income Tax Law And Practice" Sahitya Bhawan publication 59th Edition.
2. Dr. Girish Ahuja & Dr. Ravi Gupta T Direct tax Law & Praline: Including Tax Planning with amendments made by the finance Act , 2018 Publications, 2008.

References:

1. Dr Vinod K. Singhanian, Direct taxes ready Reckoner 42nd Edition. ,TaxmannPublications Pvt. Limited, 2019-20.
2. Income Tax: Law & Practice by Dr, Anju jain

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Goods and Service Tax

Course Code: B.Com(H)-304		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

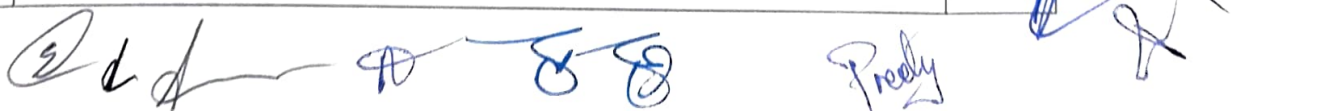
Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course aims to familiarize students with the Goods and Service Tax Act and their application in the real World. It will equip the students with understanding of GST Act. The course will use and focus on basic Concepts of GST, Its Impact on Developing Countries and cases

UNIT	Course Content	Hours
I	Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, Registration.	12
II	Levy and collection of GST Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	14



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III	Input Tax Credit: Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Reverse Charge Mechanism.	14
IV	Procedures: Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Penalties under GST	12
V	Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.	8

Note: In case of any subsequent notifications/ amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of GST Act and their application in real world.
- Describe the basic features of GST Act and its application in real market
- Analyze and compare GST impact on developing Countries.
- Assess the interlinking of GST and previous taxation system.
- Compare and Understand advantages of GST implementation.
- Understand return and refund procedure under GST.

Text Books:

- All About GST: VS Datey, 2018

Reference Books:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States); 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
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Fundamentals of Investment

Course Code: B.Com(H)-305		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: This course will emphasize an understanding of the economic forces that influence the pricing of financial assets. Understanding of investment theory will be stressed and tied in with discussion of applicable techniques such as portfolio selection.

UNIT	Content	Hours
I	The Investment Environment - Meaning & important of investment The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.	12
II	Fixed Income Securities - Bond - Meaning, features, types of bonds, estimating bond yields, types of risks, and credit rating.	12
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.	12
IV	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return. Introduction to Financial Derivatives, Financial Derivatives	12

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	Markets in India.	
V	Investor Protection- SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism	12

Course Outcomes:

1. To help them to understand Fundamental of Investment.
2. To create an awareness about risk and return of different investments.
3. To enlighten the evolution of securities and derivatives.

Reference Books:

1. S. Kcvin (2016-17) Security Analysis & Portfolio Management PHI, New Delhi.
2. Alexender & Bailey (2001) Fundamentals of Investment. New Delhi
3. Bhaila .k. (2008). Investment management. New Delhi. S Chand & Co.
4. Fisher and Jordon (2006). Security Analysis and portfolio Management. New Delhi: Prentice hall.

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Research Methodology

Course Code: B.Com(H) 401		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course emphasizes the basic methodologies, as well as introduces a variety of techniques, and demonstrates how research applies to field of management.

Unit	Course contents	Hours
Unit – I	Introduction: Concept of Research and Its Application in Various Functions of Management, Research at different levels of Business Administration. Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers. Problem Definition, Components of Problem, Types of Problem in Research, Process of Research, Research Design: Exploratory, Descriptive and Conclusive or Experimental Research Design.	10
Unit – II	Sampling: Concept, Sample Size and Sampling Procedure, Probability and Non- Probability Sampling Techniques, Determination and Selection of Sample Member, Data Collection: Secondary and Primary Data, Advantages & Disadvantages, Methods of Data Collection: Observation, Interview, Questionnaire & Schedule, Procedure of Questionnaire and Schedule construction, Precautions in Preparation of Questionnaire, Difference between Questionnaire & Schedule.	11
Unit – III	Measurement and Scaling: Types of Scales, Difficulty of Measurement, Sources of Error, Criteria for a Good Scale.	9

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	Attitude Scales: The Concept of Attitude, Component of Attitude, General Procedure in Attitude Scaling, Selected Attitude Scales, Rating Methods.	
Unit – IV	Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Chart and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance. Measurement and Central Tendency, Measure of Dispersion and their Advantages. Hypothesis Testing, Bi-variate Analysis: Chi square, Correlation, Regression Analysis.	12
Unit – V	Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography, References and Annexure in the Report, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons	8

Course Outcomes: After studying this course the student should be able to

2. Understand the basic concept of Research Methodology
3. Described Research process and Sampling techniques.
4. Assess sources of primary and secondary data collection.

Text and Reference Books

1. Research Methodology by C. R. Kothari. – NewAge
2. Marketing Research by N. K. Malhotra.-Pearson
3. Research Methodology by Ranjeet Kumar. –Pearson
4. Marketing Research by Beri. –TMH

Websites:

<https://bbamantra.com/research-methodology/>

<https://www.researchgate.net/.../283205140> Lecture Notes On Research Methodolo

www.sxccal.edu/TwinningProgramme/.../MBA-ResearchMethodology-1stYear.pdf

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Business Statistics

Course Code: B.Com (H)-402		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

COURSE OBJECTIVES:

The course objectives of Business Statistics is to-

- 1 Understand the different basic concepts / fundamentals of business statistics.
2. Understand the practical application of various concepts.
3. Understand the importance of measures of Descriptive statistics which includes measures of central tendency, Measures of Dispersion, Time Series Analysis, Index Number, Correlation and Regression analysis and their implication on Business performance.
4. Understand the concept of Probability and its usage in various business applications.
5. Understand Decision making environment and applying the Concept of Business Analytics.

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UNIT	Course Content	Hours
I	Descriptive Statistics Meaning, Scope, functions and limitations of statistics, Measures of Central tendency – Mean, Median, Mode, Quartiles, Measures of Dispersion – Range, Inter quartile range, Mean deviation, Standard deviation, Variance, Coefficient of Variation, Skewness and Kurtosis.	12
II	Time series analysis: Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Squares method - Linear and Non- Linear equations, Applications in business decision-making.	12
III	Index Numbers:- Meaning , Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices:- Fixed base and Chain base methods.	14
IV	Correlation Analysis: Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation. Regression Analysis: Fitting of a Regression Line and Interpretation of Results, Properties of Regression Coefficients and Relationship between Regression and Correlation.	12
V	Probability: Theory of Probability, Addition and Multiplication Law, Baye's Theorem Probability Theoretical Distributions: Concept and application of Binomial; Poisson and Normal distributions.	10

Course Outcomes: After studying this course the student should be able to:

1. Gaining Knowledge of basic concept / fundamentals of business statistics.
2. To develop practical understanding of various statistics concepts.
3. To compute various measures of central tendency, Measures of Dispersion, Time Series Analysis, Index Number, Correlation and Regression analysis and their implication on Business performance.
4. Evaluating basic concepts of probability and perform probability theoretical distributions.
5. Taking managerial decision and applying the Concept of Business Analytics

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Text Book

1. G C Beri – Business Statistics, 3rd ed, TATA McGraw Hill.(2017-18)
2. KK Sharma- Krishna Prakashan (P) LTD. (2017-18)
2. Chandrasekaran &Umaparvathi-Statistics for Managers, 1st edition, PHI Learning (2016-17)

Reference Book

1. Davis ,Pecar – Business Statistics using Excel, Oxford (2017-18)
2. Ken Black – Business Statistics, 5th ed., Wiley India (2017-18)
3. Levin and Rubin – statistics for Management, 7th ed., Pearson (2016-17)
4. Lind, Marchal, Wathen – Statistical techniques in business and economics, 13th ed, McGraw Hill(2016-17)
5. Newbold, Carlson, Thorne – Statistics for Business and Economics, 6th ed., Pearson (2017-18)
6. S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing (2016-17)
7. Walpole – Probablilty and Statistics for Scientists and Engineers, 8th ed., Pearson1. (2017-18)

Weblinks:

<http://gurukpo.com/business-statistics/>

<https://www.studocu.com> › University of Technology, Sydney › Business Statistic

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Financial Management

Course Code: B.Com(H)-403		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

To make the students familiar With the various concepts ,theories ,tools and techniques applicable in the area of Financial Management as well as develop analytical skill to facilitate decision making in different business situations.

UNIT	Contents	Hours
I	Introduction – Meaning , definition and importance of Financial Management, Approaches to Financial Management, Role and Responsibilities of Finance Manager in the modern economy, Objectives of Financial Management-Profit Maximization v/s Wealth Maximization	10
II	Capital Structure Decision – Meaning, Features of sound capital structure, Factors affecting capital structure, Concept of optimum capital structure, View of capital structure, asset structure and financial structure.	14

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	Cost of Capital – Meaning and importance of cost of capital, Methods of calculating cost of equity capital, Preference share capital, debenture and weighted average cost of capital.	
III	Capital Budgeting Decision- Meaning and importance of capital budgeting decisions, Techniques of evaluating capital projects- Pay Back Period Method, Accounting Rate of Return Method, Net present Value Method and	14
IV	Dividend Decisions – Meaning and types of dividend, Dividend v/s interest, Factors affecting dividend policy, Dividend Model- Walter’s Model	10
V	Working Capital Decisions –Meaning, types, importance of working capital, Factors affecting the size of working capital, Management of cash, inventories and receivables.	12

Course Outcomes:

By the end of this course a student should be able to:-

1. Know the basic concepts, tools and techniques related to the area of Financial Management,
2. To resolve successfully the business problems.

Books recommended –

1. Pandey I M - Financial Management (Vikas Publication)
2. Khan and Jain - Financial Management (Tata McGraw Hill,)
3. Prasanna Chandra - Fundamentals of Financial Management (TMH Publication)
4. R P Rustagi - Financial Management (Galgotia Publication)
5. Financial Management: theory & ratios. 15th Edition- by- Eugene F. Brigham and Michael C. Ehrhardt.

Web links:

gurukpo.com/financial-management-3/

www.businessmanagementideas.com/notes/financial-management-notes/...notes-on-fin.

<https://easynotes4u.com> › Finance

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Basic Mathematics

Course Code: B.Com(H)-404		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Elective	
Lectures delivered:	50L+10L	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

- The objective of this course is to familiarize students with the applications of Mathematics in business decisions.
- To develop awareness about various techniques of Business Mathematics in the field of commerce.
- To analyse & improve students' skills in mathematical techniques.

UNIT	Content	Hours
I	Algebra of matrices. Inverse of a matrix. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices.	12
II	Calculus I: Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. Concept and rules of differentiation,	12

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	Maxima and Minima involving second or higher order derivatives.	
III	<p>Calculus II: Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.</p> <p>Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier.</p> <p>Integration. Standard forms. Methods of integration - by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple case.</p>	12
IV	<p>Linear Programming I: Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints.</p>	12
V	<p>Linear Programming II: Solution to LPPs using Simplex method - maximization and minimization cases. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem. Formulation of the Dual. Primal-Dual solutions: (excluding solution of dual problem when the primal problem involves mixed constraints).</p>	12

Course Outcomes:

By the end of this course a student should be able to:-

- Get awareness about the fundamentals of Business Mathematics.
- Will be able to understand the importance of Calculus in Business Mathematics.
- Get awareness about the modern techniques of Business Mathematics by teaching learning process.

Text Books:

- Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
- J.K. Sharma "Business Mathematics", ANE Books Pvt. Ltd. New Delhi -10. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
- Singh J. K. Business Mathematics. Himalaya Publishing House

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Reference Books:

- Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum"s Outlines Series. McGraw Hill Publishing Co. (2015-16 edition)
- Budnick, P. Applied Mathematics. McGraw Hill Publishing Co. (2017-18)
- Dowling, E.T. Mathematics for Economics, Schaum"s Outlines Series. McGraw Hill Publishing Co.(2017-18)
- Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons. (2015-16)
- Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.(2016-17)
- Narag, A.S. Linear Programming & Decision Making. Sultan Chand & Sons.(2015-16 edition)
- Soni, R.S. Business Mathematics. Pitambar Publishing House.(2017-18 edition)


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PROJECT MANAGEMENT

Course Code: B.com(H) 405		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective : The course is intended to develop the knowledge of the students in the management of projects, special emphasis will be provided on project formulation as also on various tools and techniques for project appraisal and control so that they are able to draft the project proposal in any area of management and evaluate the worth of projects.

UNIT	Content	Hours
I	Concept of project: Basic concepts, classification, characteristics of project, Project life cycle, Project management, Tools & Techniques of project management, project organization.	12
II	Project identification: Identification, generation of ideas, SWOT analysis, Preliminary screening, project rating index. Market & Demand Analysis: Collection of data, market survey, market planning, market environment, project risk analysis, demand forecasting techniques.	12
III	Technical Analysis: selection of technology, material input and utilities, plant capacity, location & site, machinery and equipment, structures and civil work, environmental aspects, project charts and layouts.	12
IV	Financial Analysis: Financial Estimation: Project cost, source of finance, cost of production. Characteristics of financial statement, Working Capital, Project income statement, projected cash flow statement, projected balance	12

	sheet, projected profitability. Investment Evaluation: Investment decision rule.	
V	Social Cost Benefit Analysis: Concept of social cost benefit, significance of SCBA, UNIDO approach to SCBA, Shadow pricing of resource, the little miracle approach, Project Implementation: Schedule of project implementation, Project Planning, Project Control, Human aspects of project management.	12

Learning Outcomes:

1. To understand the basic concepts Tools & Techniques of project management, project organization.
2. The student also learn how to apply business and organizational principles and techniques to utilize the appropriate roles and responsibilities of the project team.
3. The student analysis how to develop a marketing plan for a new or existing product or service by integrating marketing concepts, strategies, research, and distribution principles.
4. Develop strategies to initiate, plan, execute, monitor and control, and close projects in business environments.

Reference Books:

1. Marwah-Project Management(Wiley Dreamtech) -2011
2. Chaturvedi&Jauhari-ProjectManagement(Himalaya Publishing) -2014
3. Chandra Prasanna - Project :Preparation ,Appraisal, Budgeting and Implementation. (TMH, 5th Ed.)
4. Mishra - Project Management (Excel Books) -2014
5. Goyal BB – Project Management : A Development Perspective (Deep & Deep)
6. Gopalan- Project Management Core Text Book (Wiley)-2009

Website:

<https://lecturenotes.in/subject/171/project-management-pm>

www.edo.ca/downloads/project-management.pdf

www.edo.ca/downloads/project-management.pdf

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Corporate Accounting

Course Code: B.Com(H)-501		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course covers the characteristics of the Indian accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues, such as, accounting for non-current assets, accounting for intangible assets, accounting for liabilities and owners' equity, and provides a comprehensive coverage of consolidation issues and equity investments. The main objective is to Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956 & 2013. To give them an exposure to calculate the value of Goodwill and shares.

UNIT	Content	Hours
I	ACCOUNTING FOR SHARE CAPITAL & DEBENTURES Meaning of share Capital, Types-Types of shares, Equity share U/s preferences shanks, - share capital v/s debentures. Issue, forfeiture and reissue of forfeited shares- meaning of share Redemption of preference shares. Issue and Redemption of Debentures.	15
II	FINAL ACCOUNTS Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. <i>Valuation of goodwill and valuation of shares: Concepts and calculation - simple problem only.</i>	10

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III	AMALGAMATION OF COMPANIES Concepts and accounting treatment as per Accounting Standard: (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment, excluding scheme of reconstruction.	10
IV	ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	15
V	LIQUIDATION OF COMPANY Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.	10

Course Outcome:

Outcome 1: An understanding of the regulatory environment in which the companies are formed and operate in India.

Outcome 2: A solid foundation in accounting and reporting requirements of the Corporations Act and relevant Indian Accounting Standards Board (IASB) accounting standards.

Outcome 3: A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.

Outcome 4: Develop an understanding about redemption of Shares and Debenture and its types

Outcome 5: An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.

Outcome 6: The ability to prepare consolidated accounts for a corporate group.

Outcome 7: To provide knowledge on Goodwill

Outcome 8: To give an exposure to the company final accounts

Reference Books:

1. **Fundamentals of Corporate Accounting**, by :CA.(Dr.) K.M Bansal, Published By :Taxmann Publications Pvt Ltd.(2016-17 edition)
2. **Basic Corporate Accounting B.Com.(Set of 2 Volumes)**, Written By :CA.(Dr.) K.M Bansal ,Published By :Taxmann Publications Pvt Ltd
3. CoA by V.K Goel Ruchi Goel (2016-17 Edition)
4. CoA by CA (Dr.) P.C. Tulsian.CA BhartTulsianS.Chand- Tulsian Publication (2017-18) Edition.

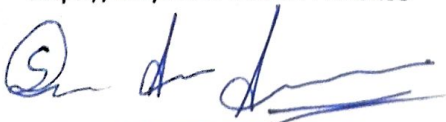
Websites:

gurukpo.com/corporate-accounting/

wiki.svtuition.org/2009/03/corporate-accounting-notes.html

<https://easynotes4u.com> › Finance

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Human Resource Management

Course Code: B.com(H) 502		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	CORE COURSE	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Objective: To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

UNIT	Content	Hours
I	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM. Emerging Challenges of Human Resource Management; workforce diversity, empowerment, Downsizing; VRS; Human Resource Information System	12
II	Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement induction.	12
III	Training and Development; Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	12

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IV	Performance appraisal; nature and objectives; Modern Techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions. Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	12
V	Maintenance: employee health and safety; employee welfare; social security; Employer Employee relations- an overview. Grievance handling and redressal Industrial Disputes causes and settlement machinery.	12

Learning Outcomes:

This paper can enhance the capability of the students to manage the most important assets of organization i.e. human beings which is much needed to ensure growth of that organization.

Reference Books:

1. Human Resource Management 1.15 editim by Gary Dressler, Biju Varrkey, Pearson Publication.
2. Human Resource mgt 8th edition by K. Aswathappa, McGraw Hill Publication.
3. HRM, 11 Edition by David A. Decenzo, Stephan P. robin, Susan L. Verhuist. International Student varson WILEY
4. Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication New Delhi.
5. DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice
6. Hall of India, New Delhi.
7. Khanka S.S. Hu.man Resource Management. S Chand.
8. Rao V.S.P - Human Resource Management. Vikash Publication
9. SanghiSeema, Human Resource Management – Vikash Publication

Weblinks:

<https://www.slideshare.net/niaz007/human-resource-management-43549366>

gurukpo.com/human-resource-management/

<https://www.studocu.com> › University Of Manitoba › Human Resource Management

****Advertising Management (B.Com (H) 505) can be opted by CDOE in place of Summer Training
Project Report (B.Com(H) 504)**

Programme/Class: Degree	Year: Year: Third	Semester: Fifth
Course Code: B.Com (H) 505	Course Title: Advertising Management	
Course outcomes:		
The aim of the course is to build knowledge and understanding of advertisement among the student.		
The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about advertising Management. The outcome of the course will be as follows To provide knowledge about advertisement and its use in business.		
To make able about advertisement concept and its management.		
To learn about the use of advertisement in business.		
Credits: 4		Compulsory
Max. Marks: 30+70		Min. Passing Marks:12+28
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures
I	Advertising: Introduction, Scope, importance in business : Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.	9
II	Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix- components, role in marketing, Branding-meaning, importance in advertising.	8
III	Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget- approaches allocation of budget.	7
IV	Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix. Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.	6

Suggested Readings:

- Advertising and Promotion George E. Beich & Michael A. Belch. T.M.H.
- Advertising Management, Concept and Cases Manendra Mohan, TMH
- Advertising Management Rajeev Batra, PHI

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INTERNATIONAL BUSINESS

Course Code: B.com(H) 601		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	CORE COURSE	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

UNIT	Content	Hours
I	Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international Business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in Goods and services; Trends in India's foreign trade.	12
II	Theories of International Trade - an overview; Commercial Policy Instruments -tariff and non-tariff measures; Balance of payment account and its components. International Organizations and Arrangements: WTO - Its objectives, principles, organizational structure and functioning; An overview of other organizations -UNCTAD, World Bank andIMF; Commodity and other trading agreements.	14
III	Regional Economic Co-operation: Forms of regional groupings; Integration Efforts among countries in Europe, North America and Asia.	13

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	International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	
IV	Organizational structure for international business operations; Key issues involved in making international production, finance, marketing and Human resource decisions; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological Considerations.	11
V	Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint Ventures and acquisitions abroad. Financing of foreign trade and payment terms.	10

Course Outcomes: At the end of the module, the student should be able to:

1. Identify benefits and limitations of how global markets work
2. Use relevant economic principles to articulate insights into policy issues of relevance to business management worldwide
3. Student will have the Knowledge about economic institutions in the internal and international dimension
4. Student will have the Knowledge about the factors and processes of socio-economic development at global, regional and national level

Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education 2018
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education 2016. Edition.
3. International Business by K. Aswathoppa, Mcgraw hill, 2017.
4. Sumati Varma, International Business, Pearson Education. IIIrd Edition. 2016.

Reference Books:

1. Cherunilam, Francis. International Business: Text and Cases. PHI Learning, 2010, 5th Edition.
2. Bennett, Roger. International Business. Pearson Education. 2012
3. International Business by C.B 4upta S. Chand , 2014
4. International Business , by Dr. Shyam Shukla, Sai Jyoti Publication, 2012.

Websites:

www.simplynotes.in/e-notes/mbabba/international-business-management/

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Corporate Law

Course Code: B.Com(H)-602		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Core Course	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: The basic objective of this course is to impart basic knowledge of the provisions of company law and other corporate laws and to be able to analyse and apply various provisions of the companies act in practical situations.

UNIT	Contents	Hours
I	Introduction: Definition and Features of a company, concept of lifting of corporate veil, Types of companies. Formation of company- Promoters and their legal position, Pre-incorporation contracts and provisional contracts. Memorandum and Articles of association, Doctrine of constructive notice and Indoor Management, Prospectus.	12
II	Share Capital – Issue, allotment and forfeiture of shares, Transfer and Transmission of shares, Buy back of shares, Share certificate and share warrant, Members and Shareholders – Their rights and responsibilities.	12
III	Management of the company- Directors-Definition Number, Qualification and Disqualification, appointment and removal, powers and duties. Shareholders meeting- Meaning, Importance, Types and conduct of meetings.	13
IV	Emerging issues in company law –One person company (OPC), Small company, Postal Ballot, Small shareholders on board, Director Identity Number (DIN), On-line Filing of documents, and On-line Registration of company.	10

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V	An overview of the following laws –	13
	<ul style="list-style-type: none"> a. The securities and Exchange Board of India, 1992 b. The Foreign Exchange Management Act, 1999 c. The prevention of Money Laundering Act, 2002. 	

Course Outcomes:

By the end of this course a student should be able to:-

1. To know the basic knowledge of the provisions of company law,
2. To analyse and apply the various provisions of the companies Act in practical situations,
3. To know and analyze the problems relating to FEMA, SEBI and prevention of money laundering etc.

Books Recommended :

1. A text book of company Law by PPS Gogna - S.Chand , New Delhi Publication (2018)
2. Company Law & Practice by Ratan Nolakha – Vikash Publication (2015-16)
3. Secretaria Practice by M.C. Kuchhal– Vikash Publication (2016-17)
4. Corporate Law by Bansal Vandana & Arora Anjali – S. Chand , New Delhi Publication (2017)

Weblinks:

<https://www.studocu.com> › University of Melbourne › Corporate Law

mydunotes.blogspot.com/p/corporate-law.htm

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Generic Electives

Micro Economics-I

Course Code: B.Com(H)-103		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Generic Electives	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course aims to familiarize students with the Micro Economics Theories applicable in the organizations. It will equip the students with understanding of the production Function and Consumer Behavior. The course will use and focus on Indian Market, approaches and cases

UNIT	Course Content	Hours
I	The Concept of Demand and Law of demand, Demand Curve, Individual Demand Curve, Market Demand Curve, Movement along with shift in the demand Curve, Elasticity Of Demand: Price, Income and Cross. Concept of revenue: Marginal And Average Revenue and Elasticity Of Demand	9
II	Consumer behavior: Notion Of indifference and preference, Indifference Curve analysis of consumer Behaviors; Consumer's Equilibrium(necessary and sufficient) ; Price elasticity and price consumption Curve, Income	16

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	Consumption Curve, Price change and Income and Substitution effects. Consumer Surplus. Indifference Curves as an analytical tool (Cash Subsidy v/s kind Subsidy).	
III	Production: Fixed and variable inputs, Production function, total average and marginal products, Law of variable proportions. Linear homogeneous production function, Production Isoquants, Marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to Scale.	14
IV	Cost of production: Social and Private cost of Production, difference between economic and accounting costs, Long run and Short run costs of Production. Economies and Diseconomies of Scale and the shape of the long run average Cost.	10
V	Perfect Competition: Assumption, Price and output decisions. Equilibrium of firm and the industry in the short and the long run s, including industry's long run supply, difference between accounting and economic profits, Producer's Surplus.	11

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Micro Economics and their application in real world.
- Describe the Consumer Behaviors and its contribution in overall success and growth of a company.
- Analyze and compare the demand and Supply relationship in an economy.
- Assess the interlinking of production function with other functions of the organization.
- Compare the various types of Cost, their interrelationship and strategic importance.
- Understand perfect Competition Market in an Economy.

Text Books:

1. Dwevide, D.N, Micro Economics: Theory and Application, Pearson Education India – (2012)
2. Jhingan, M.L., Micro economics, Vrinda Publication – (2018)

Reference Books:

1. Bilas, Richard A. Microeconomic Theory: A Graphical Analysis, McGraw- Hill Book Co. Kogakusha Co Ltd. (2014)
2. Pyndyck, R.S. and D.L. Rubinfeld. Microeconomics, Pearson Education (Singapore) Pvt. Ltd, Delhi. (2012)
3. Browing Edgar K, and Edward P. Lazear. Microeconomic Theory and applications Kalyani publishers, New Delhi. (2012)

Weblinks

<https://www.tutor2u.net/economics/.../as-microeconomics-study-notes-topic-listing>

<https://www.cliffsnotes.com/study-guides/economics/introduction/microeconomics>

<https://freebcomnotes.blogspot.com> › Micro Economics

<https://www.youtube.com/watch?v=rVSypLJSq3I>

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Insurance and Risk Management

Course Code: B.Com(H)-104		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Generic Electives	
Lectures delivered:	50L+10 T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.

UNIT	Content	Hours
I	Introduction and Scope of Insurance: Historical perspective, Conceptual Framework, Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance.	12
II	Fundamental principles of Insurance- Utmost good faith, Insurable Interest, Indemnity & its corollaries, Proximate cause, Co-insurance, Condition of Average	12
III	.Financial Aspects of Insurance Management Role of Financial Institutions, Insurance Companies, Financial Market, Structure and functions, Important Life Insurance Products and General Insurance Products	12

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	Determination of Premiums and Bonuses, Various Distribution Channels	
IV	Risk Management and Underwriting Risk, Uncertainty, Peril, Hazard, Classification of risk, Meaning, Scope & Objective of Risk Management, Role of Actuaries- Product framing, Underwriting guidelines, Re-insurance, Preparation of Insurance Documents, Policy Conditions	12
V	Settlement of Claims, Insurance Laws and Regulations Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999, Consumer Protection Act 1986, Ombudsman Scheme, Income Tax Act, Wealth Tax Act 1957, Married Women's Property Act 1874. Code of Conduct in Advertisement, Financial Planning and Taxation, Bank Deposit Schemes, Tax Benefits under Life Insurance Policies	12

Course Outcomes

1. Identify and categories the various risks face by an organization;
2. Design a risk management program for a business organization.
3. Apply the insurance mechanism in risk management.
4. Demonstrate knowledge of common insurance policies and the industry operations. Demonstrate competency in assessing the types of risks facing financial institutions, corporations, organizations, and individuals and recommending insurance policy coverage accordingly. Use Information Technology tools to expedite and enhance analysis and communication of RMI information.
5. Demonstrate critical thinking and quantitative reasoning skills through: identifying relevant questions, issues or problems; analyzing, interpreting and evaluating evidence; constructing well-supported, clearly articulated arguments and conclusions.
6. Identify, interpret, and evaluate issues and implications associated with RMI in the global business environment. (Global Dimension).
7. Recognize professional, ethical, legal, security, and social issues. Be prepared for career by demonstrating awareness of personal competencies (strengths and weaknesses), ability to work in a team to accomplish a common goal, and capacity to adhere to professional and ethical behavior. (Identity, Ethics, and Social Responsibility).





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Text Books

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)
2. Principles of Risk Management and Insurance 10th Edition (English, Paperback, Rejda)
3. Introduction to Risk Management and Insurance 10th Edition (English, Paperback, Dorfman)

Weblinks:

www.de250.com/Lecture%20Notes%20on%20Principles%20of%20Risk%20Manage.

<https://www.kullabs.com/classes/subjects/units/lessons/notes/3313>

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SKILL ENHANCEMENT COURSE

Personality Development and Communication Skills

Course Code: SEC 01		
Course Credit: 3	Lecture: 3	Tutorial-0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20 L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective:

- To develop the skills of the professional undergraduate students for proper self- expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes
- The students should improve their personality, communication skills and enhance their self-confidence

UNIT	Course Content	Hours
I	Personality: Physical Appearance; Body Language; Voice; Communication Style; Content of Communication; Enriched Communication Through Sensory Specific Language. Business Style and Professional Image: Dress Codes, Guidelines for Appropriate Business Attire - Differentiate among the dressy casual, semiformal, formal and black tie dress code, Grooming for Success, Multi-cultural Dressing	8

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II	Impression Management: Impression Formation, Tactics, The Self presentational Motive, The Compass Qualities; First and Lasting Impressions; Magic Pills; Toxic Traits , The Social Context: Norms and Roles , The Target's Values, Actions; The Environment; Success; Changing from the Outside-in , Current Social Image , Instrumental Complementarily , The Private Self , Worrying about Impressions. Creating Rapport, Powerful Persuasion Strategies.	8
III	Assertiveness Training: Concept of Assertiveness, Components of Assertive behavior, Rational-emotive Assertiveness Training, Handling Fear, Handling Anger, Handling Depression, Assertive Behaviour Skills, How to Handle Putdowns, Assertiveness on the Job, Assertiveness in Interpersonal Relations, Assertiveness in Everyday Commercial Situations, Assertiveness and Others.	8
IV	Interpersonal Relations: Introduction to Interpersonal Relations, Analysis Relations of different ego states, Analysis of Transactions, Analysis of Strokes, Analysis of Life position.	6

Course Outcomes: At the end of the course, a student will be able to:

Text and Reference Books

1. Business Etiquette in Brief by Ann Marie Sabath, Adams Media Corporation, South Asian Edition, 2013.
2. Basic Managerial Skills for All by E. H. McGrath, S. J., PHI, 2014
3. Personality Development and Soft Skill, Mitra, Barun, Oxford University Press, 2018
4. Books Business Etiquette by David Robinson, Kogan Page, 2012
5. Richard Denny, "Communication to Win; Kogan Page India Pvt. Ltd., New Delhi, 2009.
6. "Value Education", VISION for Wisdom, Vethathiri Publications, Erode, 2009

Weblinks

<http://www.letstalk.co.in/>

<https://www.managementstudyguide.com/communication-skills-and-personality-development.htm>

<http://nptel.ac.in/courses/109104107/>

<http://nptel.ac.in/courses/109104115/>

<https://www.edx.org/course/communication-skills-and-teamwork>

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E-COMMERCE

Course Code: SEC 02		
Course Credit: 3	Lecture: 3	Tutorial-0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20 L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective: The aim of the course is to introduce students to:

- The fundamental principles of e-Business and e- Commerce and the role of Management,
- The underlying used technologies with emphasis on Internet Technologies, and
- The application of tools and services to the development of small scale e-Commerce applications

UNIT	Course Content	Hours
I	<p>Introduction: Introduction to networking technologies, Network Protocols, Client Server architecture, Two-tier architecture, Three-tier architecture, MVC architecture.</p> <p>Building Blocks of E-Commerce: Software technologies for building E-Commerce applications, Distributed Objects, Remote Method Invocation (RMI), introduction to CORBA, Web services.</p>	8
II	<p>Security of E-Commerce Transactions: Review of cryptographic tools, authentication, signatures, observers, anonymity, privacy, traceability, key certification, management and escrow accounts.</p>	8

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III	Payment Protocols and Standards: Smart card, e-cash, e-wallet, electronic money and electronic payment systems, crypto-currency payments, business models for e-commerce, electronic marketplaces, auctions and other market mechanisms, design of auctions, content optimization algorithms for marketplaces, multi-agent systems.	8
IV	Global E-Commerce and Law: Cyber law in India, comparative evaluation of Cyber laws of certain countries.	6

Course Outcomes:

Text and Reference Books

1. P.T. Joseph, S.J., **E-Commerce: An Indian Perspective** (5thed.), Prentice-Hall of India, 2015.
2. Efraim Turban, Jae Kyu Lee, Dave King, Judy McKay, Peter Marshall, **Electronic Commerce: A Managerial Perspective** (5thed.), Pearson, 2008.
3. Sarika Gupta and Gaurav Gupta, "E-Commerce" Khanna Book Publication, 2015.
4. Stuart Jacobs, **Engineering Information Security**, IEEE Press, Wiley, 2011.
5. Michael Wooldridge, **An Introduction to MultiAgentSystems**(2nded.), John Wiley & Sons, 2009.

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Entrepreneurship for small business

Course Code: SEC 03		
Course Credit: 3	Lecture: 3	Tutorial:0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Objective: To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

UNIT	Content	Hours
I	Introduction Meaning, elements, determinants and importance of entrepreneurship;; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	5
II	Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	5
III	Public and private system of stimulation, support and sustainability of entrepreneurship. Licence/approval and registration formalities, Rules/Regulations/incentives/subsidies and other assistance, support system/institutional infrastructure in India and abroad	7

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	(NIMSME, NIESBUD, IIE, EDII, NSIC, MSMEs), Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	
IV	Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	7
V	Mobilising Resources Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	6

Course Outcome: After completion of course student will be able to

Reference and text books

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning. 2012
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education 10th edition 2016
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House. First edition 2016
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin. 200
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi. 2018
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education 2013
10. SIDBI Reports on Small Scale Industries Sector. 2018

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Commodity and Stock Market

Course Code: SEC 04		
Course Credit: 3	Lecture: 3	Tutorial:0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20 L+10 T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective: The objective of study of this course is to make students perfect in online share market trading. It help to student to understand the overall working of Indian Share Market as well others.

Unit	Course contents	Hours
I	Capital Markets- Introduction in Brief- Types of Stock Exchanges- Issue of Securites-Listing- Definition and Importance of Book Building, Concept and Scope- Definition –Buy back.	7
II	Stock Exchange-Definition & Functions – Functions & Power of SEBI- Derivative(relating to stock market)Definition – types of Derivatives –scope of Derivatives in stock market.-Eligibility criteria for membership in a stock exchange.	7
III	Trading in Stock Market-NSDL & CSDL –Listing & objectives- importance & role of NSDL & CSDL with reference to capital market-Benefits/ services rendered by NSDL & CSDL. Pattern of tradingIntroduction& types (Basic Terminology only)	6
IV	Commodities Market -With reference to the Indian scenario- commodities market- Fundamental concepts- Commodity Instruments and Products- Definition & Scope only- Types of Commodities- Types of transactions-In Commodities Market-Organization & Role of Commodities Exchange.	6

V	Trading in Commodities Market -Focus on pattern of trading and settlement in Commodity Markets and Scope and Efficiency	4
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Course Outcome:After studying this course the student should be able to

Text and Books:

1. H.R. Appannaiah, Mukund Sharma , Stock and Commodity Markets- Himalaya Publication House 2017
2. Dr.Preeti Singh, Stock and Commodity Market- Himalaya Publication House 2004
3. C.B. Gopinath &Siji K. Stock And Commodity Markets, Vikas publication house 4th edition

Reference Books

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.2010
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill. 2007
3. B. Kulkarni – Commodity Markets & Derivatives. 2016
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill 2009
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.

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Personal Selling and Salesmanship

Course Code: SEC 05		
Course Credit: 3	Lecture: 3	Tutorial:0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective:

1. The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process.
2. Student will be able to understand selling as a career and what it takes to be a successful salesman.

UNIT	Course Content	Hours
I	Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career	6
II	Theories of Selling Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.	6
II	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling	6

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III	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	6
IV	Sales Reports: Sales Forecasting, Sales Budget, Sales Territories, Sales quota, reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling	6

Course Outcome: After studying this course the student should be able to

Suggested Readings:

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill 2007.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill 12TH Edition 2008
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd. 5th edition, Deep&Deep publication 2002
New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill 2nd revised edition
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin 4th edition New Delhi 2000
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, 2014 New Delhi.

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Talent and Knowledge Management

Code: SEC 06		
Course Credit: 3	Lecture: 3	Tutorial: 0
Course Type:	Skill Enhancement Course	
Lectures delivered:	20L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective:

This course focuses on the attraction, acquisition, and retention of talent in organizations.

- In particular, the module will focus on the alignment of the talent and knowledge management process with business strategy, with culture, and with people.
- Aim is to discuss the issues from two perspectives: managing talent and knowledge in organizations as well as managing one's own talents and knowledge as an individual.

UNIT	Content	Hours
I	Meaning and Importance of Talent Management. Designing and Building a Talent Reservoir–Segmenting the Talent Reservoir. Talent Management Grid. Creating a Talent Management System. Institutional Strategies for Dealing with Talent Management.	6
II	Competency–Meaning, Characteristics, Types–Steps in Developing a Valid Competency Model. Talent Management Information Systems. Developing a Talent Management Information Strategy. Role of Leaders in Talent Management.	6

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III	Essentials of Knowledge Management, Learning organization: components of learning organization, knowledge sources, and documentation. Knowledge creation process and practices, The Nature of Knowledge Management–Alternative Views of Knowledge. Types of Knowledge. Location of Knowledge. Rise of the Knowledge Worker. Features of Knowledge Intensive Firm.	6
IV	Knowledge Management Framework of Hansen–Earl’s Seven Schools of Knowledge Management–Alvesson and Karreman’s Knowledge Management Approaches. Knowledge Management Solutions, Mechanisms and Systems. Knowledge Management Infrastructure.	6
V	Organisational Impacts of Knowledge Management-On People, Processes, Products and Organisational Performance. Factors Influencing Knowledge Management. Knowledge Management Assessment of an Organisation–Importance, Types and Timing. Knowledge Discovery Systems. , knowledge management tools and techniques- Infrastructure, Thinking, Discovering, Organizing, Storing, Knowledge worker support. Knowledge mismanagement.	6

Course Outcomes: After studying this course the student should be able to

Text Books: (02)

- Dessler Gary, A Framework for Human Resource Management, Pearson Publication, 7th Edition.
- Dessler Gary, Varkkey Biju, Fundamentals of Human Resource Management, Pearson Publication, 14th Edition

Reference Books: (5 to 6 maximum)

- Rao VSP, Human Resource Management, Vikas Publishing 2009, New Delhi
- K. Aswathappa – Human Resources and Personnel Management, 2008 Tata McGraw Hill
- Robbins SP, Timothy A, Judge & Sanghi Seema, Organizational Behaviour, Pearson Education, New Delhi, 13th edition 2008.
- Lance A Berger, Dorothy R Berger, Talent Management Hand Book 2010, McGraw Hill
- Hasan, M., Singh, A. K., Dhamija, S. (eds.), Talent management in India: Challenges and opportunities, Atlantic Publication 2009.

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DISCIPLINE SPECIFIC ELECTIVES

BANKING GROUP

Fundamentals of Commercial Banking

Course Code: B.Com(H) BK1		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE ELECTIVES	SPECIFIC
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The purpose of this paper is to impart to the students an understanding and practices of commercial banks and to know the role of RBI.

UNIT	Course Content	Hours
I	Meaning and definition of bank & banking. Significance – evolution of banks in India. Composition of the Indian Banking system – RBI, commercial Banks, Development Banks, RRB's, Co-operative Banks, Foreign banks, LDB 'S, EXIM BANKS, NABARD, SIDBI, (only brief outline of these banks)	12
II	Modern day banking Basic principles of banking, types of banking groups in india. Important features of modern day banking- centralized system, electronic payment system,	14

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	Tele banking/phone banking, mobile banking, internet banking, ATM,	
III	Commercial Banks: Functions & Services of Commercial Banks – Primary & Secondary functions, Sale of mutual funds, issue of credit cards, Debit Cards, E-Transfer of funds & E-Banking	14
IV	Reserve bank of India- constitution and management, Functions – Traditional & Promotional functions, regulatory and supervisory functions, role of RBI in Agricultural financing, Industrial Development.	12
V	Negotiable instrument – cheques crossing of cheques, Promissory Notes, Bill of exchange , crossing of instrument & Endorsement of instrument. Other instruments- bank drafts, travelers cheques, dividend/interest warrants. Other provisions-holder in due course, payment in due course.	8

Course Outcomes: After studying this course the student should be able to

- Understand the fundamentals of commercial banking.
- Describe the basic features of services provided by commercial banks.
- Analyze and compare various banking product and services.
- Assess the RBI guidelines.
- Compare and Understand various negotiable instruments..
- Understand electronic payment system..

Text Books:

1. Banking Law And Practice :P.N.Varshney& P.M. Sundaram-2015

Reference Books:

1. Customer service & banking codes and standards. By iib&f –taxman publication 2nd edition - 2017
2. Principles & practices of Banking 3rd edition- 2015 –IIB&F
3. Banking Law And Practice :Tannon 26th edition-2017
4. Banking products and services by Indian institute of banking & finance-2015 edition

Weblinks:

<https://www.slideshare.net/yoshitokyo/fundamentals-of-banking>

www.excellcareeronline.com/materials/437126443246.pdf

https://www.in.gov/dfi/files/BANKING_BASICSMINI.doc

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Banker Customer Relationship Management

Course Code: B.Com(H) BK2		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE ELECTIVES	SPECIFIC
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To familiarize the students with understanding and practices of banker and customers, investment policy.

UNIT	Course Content	Hours
I	Introduction:- Historical perspective of Banking structure & Characteristics. Definition of banker , definition of customer, general and special relationship between banker and customer, obligation of a banker's rights.	12
II	Relationship between Banker & customer – legal frame work paying banker – meaning, precautions to be taken by a paying banker, statutory protection to the paying banks. Collecting banker: Legal states of the collecting banker, duties of collecting banker. Statutory protection to collecting banker.	14
III	RBI & It's control on commercial banks Introduction – Relationship between RBI & Commercial banks, organizational structure, credit policy of RBI, refinancing policy of RBI, CRR, SLR, Open market operation, selective credit controls, moral suasion. Denomination wise notes & coins issued, Number of currency chests, RBI &	14

	its control on commercial banks	
IV	Investment policy of banks. Portfolio management: asset liability management, portfolio of a banker, criteria to shape investment policy.	12
V	Lending policies – principles of sound lending, style of credit- cash credit, overdraft, loan. Classification of loans and advances: secured and unsecured, factors limiting bank advances	8

Course Outcomes: After studying this course the student should be able to

- Understand the customer banker relationship.
- Describe the services and facilities provided by banks to their customers.
- Analyze and compare RBI guidelines and their follow up by banks.

Text Books:

- Banking Law And Practice :P.N Varshney& P.M Sundaram- 2015

Reference Books:

1. Principles Practice of Banking 3rd edition 2015 IIB&F
2. Banking Law And Practice : M.L. Tannon 26th edition -2017
3. Banking products and services by Indian institute of banking & finance 2015 edition

Weblinks:

https://www.researchgate.net/.../281411054_CUSTOMER_RELATIONSHIP_MANA.

<https://www.slideshare.net/.../customer-relationship-management-in-banking-sector>

www.utmsjoe.mk/files/.../UTMSJOE-2015-0602-006-Laketa-Sanader-Laketa-Misic.p..

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Banking Product and Services

Course Code: B.Com(H) BK3		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE ELECTIVES	SPECIFIC
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course aims to familiarize students with the Banking Product and Services. It will equip the students with understanding of various product and services offered by different banks.

UNIT	Course Content	Hours
I	Overview of different banking products & services – KYC & guidelines, online banking, E-Banking. Ancillary services, cash management services	12
II	Innovations and emerging trends in banking- Innovations in banking due to technology Electronic clearing services – Electronic Funds Transfer Systems, Online D-mat account, RTGS,NEFT, ATM< Tele banking, Mobile banking Plastic Cards. Electronic payment system.	12
III	Wealth management services of bank, wealth management and wealth accumulation, Basics of assets allocation, Wealth preservation and transfer, financial planning and counselling .	12
IV	Wholesale Banking, Retail Banking, International Banking. Universal Banking	10

	and payment banking	
V	Role of DSA/DMA in marketing bank products code of conduct for DSA's and DMA's Do's and don't and key commitments	14

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Banking Product and Services.
- Describe the basic features of banking product and services in real market.
- Analyze and compare various banking product and services.
- Assess the interlinking of various products and offers of banks.
- Compare and Understand Role of DSAs/DMA's.
- Understand Wealth Management Service offered by Bank.

Text Books:

- Banking products and services by Indian institute of banking & finance -2015 edition
- Banking Law And Practice :P.NVarshney . P.M Sundaram- 2015

Reference Books:

1. Banking in India : Usha Arora & Monika Bansal- Himalaya Publication-2011 edition
2. Banking Law AndPractice : Tannon-26th edition-2017
3. Theory &Practice : D. Muraleedharan-2009

Weblinks:

<https://www.slideshare.net/PradyumnaKumar/banking-product-and-service>

gurukpo.com/banking-services-operations/

<https://iedunote.com/banks-offer-customer-modern-services>

nptel.ac.in/syllabus/110106040/

nptel.ac.in/courses/110106040/module1/1-Introduction.pdf

www.nptel.ac.in/courses/110106040/module9/9_1-Bank%20Marketing.pdf

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Banking laws & Practices

Course Code: B.Com(H) BK4		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE ELECTIVES	SPECIFIC
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To familiarize the students with understanding and practices of Ancillary services & Laws relating to banking.

UNIT	Course Content	Hours
I	Introduction to bank, Types of a/c opening of account & documents required for various types of customers – Minar, Joint a/c holders, HUF, Trust, Business - KYC Meaning & guidelines.	12
II	Money Laundering, Essential element of money laundering, Offence and punishment, foreign Exchange dealing, money market dealing & DEMAT account.	14
III	Law relating – banking regulation. Main provisions of the banking regulation Act 1949	14
IV	RBI Act- 1934, practice & law relating to negotiable instruments – cheque, bills of exchange promissory notes, payment in due course, endorsement.	12
V	Guarantees & laws of suretyship Contracts of indemnity and guarantee distinguished, essential features of	8

contract of guarantee and Background of recovery of debts due to banks & financial institutions, Banking Ombudsman.	
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Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Banking Law and Practices.
- Describe the basic features of banking practices in real market.

Reference Books:

Banking Law And Practice : Tannon 26th edition 2017

Banking products and services by Indian institute of banking & finance

Easy approach to latest in Banking : G.D. Narang & D.K. Kehra 11th edition-2008

Banking theory & Practice : K.C. Shekhar & Lekshmy Shekhar 21st edition

Weblinks:

<https://www.icsi.edu/docs/webmodules/.../9.1%20Banking%20Law%20Professional.p...>

<https://www.slideshare.net/BhavanaBattu/banking-law-and-practice>

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E- BANKING

Course Code: B.Com(H) BK5		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE SPECIFIC	
	ELECTIVES	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To make the students conversant with e-banking products in terms of delivery, security and controls with reference to India

UNIT	Course Content	Hours
I	Introduction to E-Banking-Impact of Information Technology on Banking- Changing Financial Environment and IT as a strategic response Hardware and Software.	12
II	Applications in Banking-Centralized Banking System/Core Banking System/System Administration, Database Administration, Application Server and Application Administration.	12

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III	Delivery Channels-ATM, EFTPOS, Phone Banking, Internet Banking, SMS Banking, Mobile Banking, Credit/Debit Cards, Smart Cards, E-Commerce-Secure Electronic Transfer(SET), Payment Gateways (Credit card/Debitcards), Authentication of payments, etc.	12
IV	Security, Controls and Guidelines- Threats to Information System: Physical (Insiders/outside) . Information System	12
V	Basel guidelines for E-Banking, various RBI Committee Reports on Information Systems.	12

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of E-Banking.
- Describe the basic features and guidelines about securities issues related E Banking..

Text and Reference Books

1. Internet Banking & Shopping by G Chapman
2. E Banking & emerging multidisciplinary processes – Mohommad Ali Sarlak
3. Indian Banking-Nature and Problems, Vasantha Desai, Himalaya Publishing House, Mumbai.

Weblinks

www.bekonomike.com/en/Çka-eshte-E-Banking-Individet

[www.businessmanagementideas.com/banking/banking.../notes-on-internet-banking.../...](http://www.businessmanagementideas.com/banking/banking.../notes-on-internet-banking.../)

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RURAL BANKING AND MICRO FINANCE

Course Code: B.Com(H) BK6		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE ELECTIVES	SPECIFIC
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This paper covers rural banking and microfinance incorporating lessons learnt in a model microfinance institutional mechanism for India for students to learn and understand.

UNIT	Course Content	Hours
I	Rural India: Definitions of Rural Areas–Spread of Population in India–Rural Economy – Rural Employment – Rural Poverty – Agricultural Reforms – Rural Credit Panchayat Raj System for Rural Development.	12
II	Government Initiatives for Rural Development: Agriculture Credit–Banking Reforms and Rural Credit- National Bank for Agriculture and Rural Development (NABARD) –The District Industries Centre (DIC) –Small Industries	12

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	Development Bank of India (SIDBI) .	
III	Overview of Microfinance: Experience of Poverty Initiative in India, Overview of Indian Poverty Alleviation Programs of Seventies and Eighties, Microcredit and Micro Finance.	12
IV	Development of Microfinance Products: Types of Products – Savings, Objectives- Micro-insurance, Regulation of Micro-insurance. Sustainable Development Issues: SHG Issues. Development of SHGs.	12
V	Promotion of Micro Enterprises, Microenterprises Opportunities and Challenges; Characteristics of Micro Enterprises; Micro Enterprise Promotion Critical Gaps, Rating of Micro Institutions.	12

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Rural Banking and Micro Finance.
- Describe the basic features of Rural Development.

Text and Reference Books

1. Beyond micro-credit: Putting development back into micro-finance/ by Thomas Fisher and M S Sriram, Sage-Vistaar Publications
2. Understanding Microfinance/ by Prof. Debdutta K Panda
3. Banker to the Poor/ By Prof. Mohammad Yunus
4. Creating a World Without Poverty/ by Prof. Mohammad Yunus
5. Financial Performance of Indian MFIs, A Quick Review, 2010/ Published by Sadhan

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<https://www.slideshare.net/avisekhchhanda/micro-finance-and-rural-banking>

<https://www.slideshare.net/Milanregmi/microfinance-1notes>

www.indianmba.com/Faculty_Column/FC923/fc923.html

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RETAIL & UNIVERSAL BANKING

Course Code: B.Com(H) BK7		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE SPECIFIC ELECTIVES	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To enable the students familiarizing with operational aspects of retail banking products and developing suitable strategies to broaden the retail client base

UNIT	Course Content	Hours
I	Concept of Retail Banking-Distinction between Retail and Corporate/Wholesale Banking; Retail Products Overview: Customer requirements, products Development Process.	10
II	Important Retail asset products: Home loans, Auto/vehicle loans, Personal loans, Educational loans -Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards-Eligibility, Purpose, Amounts,	14

	Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other Products / Remittances/Funds Transfer	
III	Retail Strategies: Tie-up with institutions for retail loans; Delivery Channels- Branch, Extension counters, ATMs, POS, Internet Banking-Banking; Selling process in retail products; Customer Relationship Management-Role and impact of customer relationship management, stages in CRM process; Technology for retail banking	14
IV	Trends in Retailing-New products like insurance, Demat services, online/phone banking, property services, investment advisory/wealth management, Reverse Mortgage-Growth of e-banking, Cross selling opportunities	10
V	Recovery of Retail Loans-Defaults, Rescheduling, recovery process-SARAFESI Act, DRT Act, use of Lok Adalat forum, Recovery Agents-RBI guidelines	12

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Retail and Universal Banking.
- Describe the basic features of offers provided by Retail and Universal Banking.

Text and Reference Books

1. Fundamentals of Retail Banking Agarwal, O.P., Himalaya Publishing House, Mumbai

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International Banking

Course Code: B.Com(H) BK8		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	DISCIPLINE SPECIFIC ELECTIVES	
Lectures delivered:	50L +10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: To enable the students familiarizing with functions and performance of international financial institutions and operational mechanism of foreign exchange market in India.

UNIT	Course Content	Hours
I	International Banking: Global trends and developments in International banking. Financial Institutions: IMF, IBRD.	12
II	International Finance: Fundamental principles of lending to MNCs; International Credit Policy Agencies and Global Capital Markets.	12
III	Project and Infrastructure Finance-Investments both in India and abroad, joint ventures abroad by Indian Corporate, investment opportunities abroad for resident	12

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	Indians; Financing of mergers and acquisitions.	
IV	Framework of Foreign Exchange: Sources and Uses of Foreign Exchange- Balance of Payments; Foreign Exchange Market Mechanism.	12
V	Forex Business: Foreign Exchange Management Act (FEMA) and its philosophy; Role of RBI and FEDAI in regulating foreign exchange business of banks/other authorized dealers-NRI customers and various banking and investment products available to them under FEMA.	12

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of International Banking.
- Describe the basic features of Foreign Exchange

Text and Reference Books

1. Jeevanandam C., Foreign Exchange, Practice, Concepts & Control, Sultan Chand & Sons, New Delhi.
2. Chaudhuri BK & Agarwal OP, Foreign Trade & Foreign Exchange, imalaya Publishing House, Mumbai.
3. Apte PG, International Financial Management, Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Rajwade AV, Foreign Exchange, International Finance & Risk Management, Academy of Business Studies, New Delhi.
5. Indian Institute of Banking and Finance, International Banking, Mumbai

Weblinks

<https://www.studocu.com> › University of Southampton › International Banking

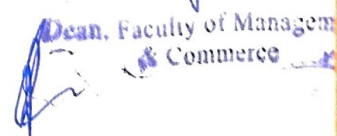
nptel.ac.in/courses/110106040/module9/9_4-International%20Banking.pdf










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INTERNATIONAL BUSINESS GROUP

International Business in Services Sector

Course Code: B.Com(H)-IB 1		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

- To highlight the distinctive features operations of the services in the context of international business.
- To give and understanding as to analyze the opportunities involved in trade in services at the international level.

UNIT	Content	Hours
I	Growth of services sector: Factors responsible for Market and Marketability of services as distinct from goods – classification of services – services as fastest growing sector of world trade- Global transferability of services: Main factors affecting transferability of services–Technology Government	12

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	regulations. Economic liberalization and Globalization	
II	The role of services in the Indian Economy – Employment, Balance of trade, Entrepreneurship, FDI in services sector, Management problems in Services sector : Operations and Processes, Quality, Human resource, Pricing.	12
III	Introduction of important Services with export potentials : Tourism, Telecommunication, Entertainment, health care, Information Technology, Biotechnology, Retailing.	12
IV	World Trade in Services - Globalization of service- services under W.T.O. agreements description of services covered, Issues related to WTO agreements – Trade barriers in services – International rules for banking, Securities and insurance – Trade related aspects of Intellectual Property Rights settling disputes	12
V	Problems in International Trade in Services : Data Collection – Regulations and Negotiations – Services and E-Commerce.- Support Business Services – Liberalization of Services Sector.	12

Course Outcomes:

By the end of this course a student should be able:-

- To enable the students to understand the Global transferability of services.
- To enable the students to understand FDI in services sector, Management problems in Services sector :
- To acquaint students with the key accounts of the World Trade in Services & Trade barriers in services

Text Books:

- Charles w.L. Hill, International Business, G.Tomas M. Hult, Rohit Mehtani McGraw Hill
- International Relations ByPavneet Sing Mc Graw Hill

Note: Latest edition of the text books may be used.

Reference Books:

- International Business by Daniesl /Salwan, Pearson 15th Edition
- A Study of WTO (by Gupta. K.R.)Atlantic Publishers & Distributes

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International Economics

Course Code: B.Com(H)-IB 2		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

UNIT	Content	Hours
I	International Trade:- International trade – meaning and features; Theories of international trade: Classical (comparative advantage), Intra-industry trade; Gains from International trade; Terms of Trade: meaning and 3 concepts (Net Barter, Gross Barter and Income Terms of Trade); Free Trade v/s protectionism.	12
II	Balance of Payments & Foreign Exchange Rates Balance of Payments: Meaning and Structure; Distinction between Balance	12

	<p>and Equilibrium;</p> <p>Balance of Trade and Balance of Payments; Disequilibrium – meaning, types and causes;</p> <p>Foreign exchange rates: Foreign exchange market – meaning, features and functions; Types of exchange rate systems (fixed, flexible and managed floating – meaning of each); Types of foreign exchange transactions (spot and forward transactions, arbitrage, currency swaps, Futures contracts, speculation).</p>	
III	<p>International Investment</p> <p>Foreign Investment – meaning and composition (FDI & FPI), Foreign Direct Investment:</p> <p>Meaning; Determinants of FDI (resources, market size, trade barriers, economic and business environment of the host country), Multinational corporations: meaning and operational characteristics; Entry modes adopted by Multinational Corporations (licensing, franchising, joint ventures /collaborations, wholly-owned subsidiaries, mergers and acquisitions)</p>	12
IV	<p>Multilateralism and Regional Economic Cooperation</p> <p>Multilateralism and Regionalism – meaning and distinction; World Trade Organization – objectives, principles, functions and Agreements (Market access, Agreement on Agriculture, TRIPs, TRIMs, GATS, Dispute Settlement)</p>	12
V	<p>Regional economic cooperation - Meaning and reasons for growth; Forms of regional integration - Preferential Trade Agreement, Free Trade Agreement, Customs Union, Monetary Union, Economic Union; Integration efforts among Countries in Europe, North America and Asia (NAFTA, EU, ASEAN and</p>	12

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Course Outcomes:

By the end of this course a student should be able :-

- To enable the students to understand the role of international trade and the importance of trade policy in the current global scenario
- To enable the students to have an understanding of the importance of investment flows across countries and their dependence on various macroeconomic variables that are of significance in an open economy
- To acquaint students with the key accounts of the balance of payments, how exchange rates are determined in the markets for foreign exchange and help them understand the connection between balance of payments and exchange rate movements
- To enable students to be aware of the meaning and significance of regional and multilateral trade negotiations

Text Books:

- International Economics Trade & Finance ,Dominick Salvatore, Wiley Publishing 11th Edition
- international Economics , Theory & Policy by Paul Krugman , Maurice Obstfeld, Marc Melitz, by Pearson, 10th edition




Note: Latest edition of the text books may be used.

Reference Books:

- SubbaRao, P. 2014, International Business: Text and Cases, Himalaya Publishing House, New Delhi, 4th Revised Edition
- International economics , by Francis Cherunilam , by Mc Graw Hill 5th edition,
- Introduction to International Economics by Dominick Salvatore , by Wiley student edition








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International Marketing

Course Code: B.Com(H)IB 3		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 HRS

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: To achieve an understanding of the complexities, opportunities & creative challenges of marketing across time, space & cultures. Recognize those factors which distinguish the marketing mix for overseas markets as opposed to domestic markets. To learn how to track & evaluate changes in world markets that affects the consumer demand & shape of marketers' strategies. To develop expertise in assessing of marketing opportunities for all sizes & types of companies. To learn how to develop successful marketing strategies targeted at specific global market segments.

UNIT	Content	Hours
I	Global Marketing: An Overview: Definition of International Marketing, International Dimensions of Marketing, Scope and challenges of International marketing:- EPRG Framework, Domestic v/s International,	12
II	Political, Legal & Cultural Environment: Political Environment, Legal environment, Culture and its Characteristics.	12
III	International Marketing Planning: Marketing Research, Global Marketing Information Sources, Marketing Information System, Foreign Market Entry Strategies – (Exporting, Licensing, Joint Ventures, Strategic Alliances,	12

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	Acquisitions Franchising, Assembly Operations, Management Contracts, Turnkey Operations, Free Trade Zones.	
IV	Product Policy and Planning: Product Design and Standardization, Developing an International Product Line, International Branding Decisions, International Packaging.	12
V	International Pricing Strategy: Role of Pricing, Price Standardization, Pricing Decisions, Transfer Pricing, Counter Trade, Methods of Financing. International Channels of Distribution: Channel Members, International Physical Distribution.	12

Course Outcomes:

1. Understand and assess the challenges of turbulent business environments
2. Evaluate and design sustainable strategies in such environments either in marketing, international business and/or technology management fields or in their intersection.
3. Acquire and develop relevant additional knowledge and skills to support subject-based expertise and international readiness and personal development
4. Utilize strong analytical skills and apply tools required for professional practices

Text Books:

1. International marketing by Philip . R. Cateora, mary c. Gilly 16th edition, 2017 mc. Graw hill
2. International Marketing , by Rakesh Mohan Joshi

Reference Books:

1. International Marketing & Export Management by Gerald Albaum ,Edition Durer , Swath Edition
2. International Marketing Management,U.C . Mathur by Sage Publication.
3. Global Marketing, by J. Keegar Warren & C. Green Mark by Pearson,2018 Ninth Edition.

International Distribution and Supply Chain Management

Course Code: B.Com(H) IB4		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: This course would help students develop an understanding about the role of marketing channels, distribution and supply chain, key issues of supply chain and the drivers of supply chain performance. The course would acquaint the students with various concepts.

UNIT	Content	Hours
I	Introduction to Supply Chain Management - Concepts, Objectives and functions of Supply Chain Management, Issues in Supply Chain	12

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	Management; International Distribution Management: Types of Intermediaries, Channel Selection and Management.	
II	Strategic issues in Supply Chain Strategic Partnership, Logistics Management: Concept, Objective and Scope, Transportation, Warehousing, Inventory Management. Role of Information Technology in Logistics, Logistics Service Firms and 3PL (Third Party Logistics), 4PL(Fourth Party Logistics), Reverse Logistics.	12
III	Logistics Network Design for Global Operations Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Trade-offs Associated with each Approach, Mapping the different Approaches	12
IV	Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain.	12
V	Performance Measurement and Evaluation in Global Logistics: Operations and Logistics Control: Key Activities Performance Information.	12

Course Outcomes:

1. Graduates of the programme will be able to demonstrate an ability to integrate knowledge critically and systematically and analyse, assess and deal with complex phenomena.
2. They will learn to deal with issues and situations associated with logistics and supply chain management, even with limited information.
3. They will learn to demonstrate the ability to identify and formulate issues critically.

Text Books:

1. Essentials of Supply chain Management , by Michael Hugos, Wiley Publishers, 2018.
2. Christopher Martin (2016): Logistics and Supply Chain Management, (5th Ed.). F.T Press

Reference Books:

1. Supply chain Analysis, by Christopher S. Tong Chung- Piaw Toe. by SP Ringer .
2. Supply chain Management strategy planning & Operations by Sunil Chopra, peter Meindl, Peasson, 6th Edition.

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S. S. Chakraborty

Export-Import Procedures and Documentation

Course Code: B.Com(H) IB-5		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: The main objectives of this learning unit are to learn about different types of documents used in international trade (import and export), which documents are usually required by customs, the requirements for various documents and how to fill in these documents correctly. Analyzing the various classifications and requirements of export documents.: Learning what functions export documents perform.: Learning the different types of documents of origin that evidence the origin of goods.: Analyzing the various commercial and administrative documents.

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UNIT	Content	Hours
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I	Export Management- An Overview: Introduction to Export management• Definition of Export, needs and benefits arising from•Export Importance of Exports to India• Selecting of export market and product for export. • Direction of Exports from India	12
II	Institutional Infrastructure for Export promotion: Institutions for financing exports- EXIM Bank. ECGC. • Commodity Boards. Export Promotion Councils. • IIFT, Federation of Indian Export Organisation. • Indian Council of Arbitration.	12
III	Export Procedures :Introduction , Stages in Export Procedure• Excise clearance procedure• Role of custom House Agents• Shipping and custom formalities• Marine Insurance• Negotiation of Export Documents• Realization of export proceeds•	12
IV	Export Documentation : Defining Export Documentation :- Main Commercial• Documents and Additional Commercial Documents Means of export (sea, air, post, courier, ICD, etc) and• documentation required. Instruments of payment•	12
V	Export Finance : Pre-shipment Finance and Post-shipment Finance• Special Financial Facilities• Export Pricing	12

Course Outcomes:

By the end of the course Students will:

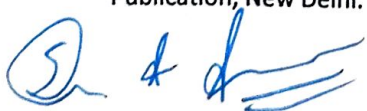
1. Be aware regarding the need, requirement and importance of the export-import procedure: and documentation to make them equip with the need and requirement of industry.
2. Have a brief idea about the different types of documents used in international trade: (import and export), which documents are usually required by customs, the requirements for various documents and how to fill in these documents correctly.
3. Get an idea about the institutional infrastructure for export promotion in our country.
4. Learn the importance of import management for a developing nation like India.

Text Books:

1. Export & import readmes by Jignesh Videni, Educreation Publishing 2019 Edition.
2. Export Import Management by Dr. Parul Gupta, Mc Grew Hill , 2017 Edition.

Reference Books:

1. Export Management (2010) By T.A.S. Balagopal, Himalaya Publications, New Delhi
2. International Trade and Export Management (2010) By Dr. Francis Cherunilam, Himalaya Publication, New Delhi.



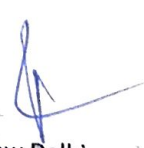












3. Export Import Hand book, Ajay Srivastav, Business Datainfo Publishing Co. Pvt. Ltd . 4th Edition, 2015.
4. Import/Export: How to Get Started In International Trade (2010) by Nelson C, Tata Mc Grawhill, New Delhi.

Forex Management

Course Code: B.Com(H) IB6		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	60	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

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UNIT	Content	Hours
I	Foreign Exchange Market :- Definition–international financial system and forex market. Forex exchange market components- exchange rate mechanism. Types of rates - forward rate, spot rate, arbitrage, speculation, swaps. Forward rate agreements, Indian foreign exchange market, Exchange dealers– exchange rate system in India- floating v/s fixed exchange rates in India.	12
II	Foreign exchange regulations in India: Foreign Exchange Management Act: (FEMA): Salient features, contraventions and penalties	12
III	Foreign exchange risks and exposures: Economic exposures, Transaction exposures, translation exposures; Foreign exchange risks management practices: Role of International Monetary Fund - Special Drawing Rights (SDRs)	12
IV	International Transfer of Funds :- NRI accounts-types, International financial centres in India, Indian and foreign currency markets. Euro currency markets –dealers in the market Asian currency market, Eurobond, Euro Currency market, Petro dollar market. Foreign exchange transactions: Interbank exchange transactions, remittances. Off shore finance, Cross border finance.	12
V	Financing of International Trade:- International Lending Operations, Policies and Practices, Role of LIBOR, MIBOR, FIBOR, Loans to foreign corporations, Syndicated loans. Import finance Documentary credit, Letters of Credit: meaning, features, types, parties, Uniform Customs Practices for Documentary Credit, Norms for Letters of Credit. Export/import guarantees export promotion incentives (brief). Role of ECGC (various policies and guarantees -brief) & EXIM bank and BRICS Bank.	12

Course Outcomes:

By the end of this course a student should be able to:-

Text Books:

- Forex Management , by parish shah, 2015 Wiley publishing.
- Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2011 edition.
- Multinational Finance, Pearson , 2017 edition.
- Dun & Bradstreet, Foreign Exchange Markets, Tata McGraw- Hill Publishing company Limited, New Delhi. 2007 edition.

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- K. Eiteman David, I. Stonehill Arthur, H. Moffet Michael.

Note: Latest edition of the text books may be used.

Reference Books:

- Pilbeam Keith: International Finance; MacMillan Press, Hong Kong. 4th edition.
- Rodriqufe, R.M. and E.E Carter: International Financial Management, Prentice Hall, International Edition.
- V.A Avdhani, International Finance, Himalaya Publishing House. 2011
- International Financial Management, 7th Edition.
- Cheol.S.EUn& Bruce G. Reshik
- Foreign Exchange Management Manual with FEMA & FDI Ready RECK oner, by Taxman, 34th Edition 2019.

International Logistics Management

Course Code: B.Com(H)IB7		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: New approaches for coordinating and working with suppliers and strategic partners in the company's global supply chain. Aligning the incentives of the different players throughout the supply chain to develop successful collaboration relationships. The scope of the procurement function: purchasing, supplier selection, evaluation and management, and supply chain coordination. The role of logistics operators and 3PLs in the business and supply chain management: Justification of outsourcing

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projects in logistics, advantages and risks involved, required steps for a successful transition to a logistics operator.

UNIT	Content	Hours
I	Introduction to International Logistics: Concepts, objectives and scope of logistics. Elements and importance of logistics. Relevance of logistics in international marketing. Concept of International supply chain and logistics. Types of Logistics :- Land, Sea and Air	12
II	Shipping Transportation structure and world sea trade scenario: Types of ships, shipping routes and Ship-liner and tramp. Organization of shipping company. Classification & characteristics of shipping company. Flags of convenience. Conference systems	12
III	Freight structure and practices: Terminologies used in different freight structure. Factors involved in ratemaking. Basis of freight rate structure .Various cost concepts involved in freight rates .Types of sea freight rates: Linear and Tramp	12
IV	Containerization : Introduction to containerization .Concepts and types of container .Inland Container Depot (ICD) .Problems and prospects of containerization	12
V	International Air Transport and Information and Technology role in International Logistics: Concept and importance .Air cargo and tariff structure .International Air Transport Association (IATA).	12

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

1. Assess the role logistics plays in global business.
2. Recognize the importance of culturally appropriate behavior when dealing with international customers, projects and transport.
3. Compare and contrast the economic and service characteristics of international transportation providers.
4. Research regulatory requirements and current legislation that affects the movement of products or services across international borders.

Text Books

1. Essentials of Supply chain management, by Michael Hugo's, Wiley Publishers, 2018.
2. Logistics & Supply chain Management, by Christophe's Martin, 2016.FT Press 5th Edition.

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Reference Books:

1. Supply chain Logistics Management, by Bowersox, 2018, 4th edition.
2. Supply chain Management: Strategy, planning of peretions by sunilchopra , Peter Meindl , Pearson, 6th Edition.

Global Business Environment

Course Code: B.Com(H)IB8		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Discipline Specific Elective	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 HRs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: This course aims:-

1. To explains the social, political and economic context of business.

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2. To understand cross cultural management and different forms of business organization
3. To analyse emerging market multinationals.

UNIT	Content	Hours
I	Introduction. Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, saving and Investment. Recent trends in world trade in goods & services.	10
II	Institutional Framework of Economic Environment: Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications, Commercial Policy Instruments:- Tariff & non-tariff measures.	14
III	International Economic Environment: International Monetary System and Foreign Exchange Marketing: The Bretton Wood system and EU and EURO. Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.	12
IV	Global Integration and Regional groupings: Regional integration and trade blocks – Types of integration – theory of customs union, European union – regional groupings – integration of developing countries – SAARC, Economic institutions – International Monetary Funds (IMF) – World Bank, Asian Development Bank, UNCTAD, WTO, ASEAN, IMF.	12
V	Multi National Corporation : Multi National Corporation : Definition and Meaning – Importance and dominance of MNCs – Code of conduct – MNCs in India	12

Learning outcomes

1. Understand the social, political and economic environment in context of International business.
2. Get a brief idea about cross cultural management and different forms of business organization.
3. Learn the significance of Foreign Investment in the growth of any nation.
4. Learn about the various trade blocks for regional integration.

Text Books:

1. The International Business Environment by Francis cherunilam 2015 Himalaya publishing house.
2. International Business environments 15th edition (updated & corrected).

Reference Books:

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1. The International Business Environment, by Sundaramk. Anent & Black Stewart Pearson, 2015.
2. International Business Enviroment by Jayant Awasthi ,Sanjeeva publishing, 2018
3. International Business, by sumati Varma, Pearson, 3rd Edition 2016.

Finance Group

Monetary Theories and Institutions

Course Code: B.Com(H)- FM-1		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

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Course Objective:

This course aims:- The aim of this course is to make the students aware of the National, State and District level monetary institutions and their importance.

UNIT	Contents	Hours
I	Money and Monetary Standards: Definitions, Nature, Functions, Features of money, Importance of money in Capitalist and Socialist Economies, Metallic Money: Merits and Demerits, Gold Standard-Advantages and Disadvantages, Kinds, Causes for its abandonment, paper Money: Merits and Demerits, Methods of Issue of Paper Money.	12
II	Value of Money: Fisher's Quantity Theory, Cash Balance Theory (Cambridge Equation). Keynesian Theory, Changes in Value of Money, Inflation and Deflation- Meaning, Types, Effects and Remedies.	12
III	Commercial Banks in India: History of the development of Indian Banking System, Definition, Classification, Functions and Importance of Banks, Process of Credit Creation by Banks, Reserve Bank of India: Functions, Credit control Policy of RBI, Monetary Policy. Functions and Working of Regional Rural Banks and National Bank for Agriculture and Rural Development (NABARD), E-Banking.	12
IV	The objectives , Functions and Working of Small Industries Development Bank of India (SIDBI), State Financial Corporations (SFCs), State Industrial Development Corporations(SIDCs),State Industrial Investment Corporations, Industrial Finance Corporation of India, Industrial Development Bank Of India, Industrial Credit and Investment Corporation Of India(ICICI), Co-operative Banks.	12
V	International Monetary Institutions: International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD) International Development Association and International Finance Corporation.	12

Course Out comes: By the end of this course a student should be able to:-

1. Critique the operations of Indian and global financial systems;
2. Integrate conceptual and practical understandings of financial institutions in order to analyse the manner in which they operate;

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3. Analyse and critique the principles of monetary theory to expound on the management of money in a real economy;
4. Analyse knowledge of Australian and overseas central bank functions in order to understand their impact on the flow of funds; and,
5. Investigate the operation of monetary policy in local and global contexts.

Reference Books:

- Khan and Jain : Financial Services (Tata McgrawHill)
- J.K.Singh : Venture capital Financing in India(DhanpatRai& Company)
- I.M.Pandey : Financial Management (VikasPublishing)

Financial Markets

Course Code: B.Com(H)- FM-2		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

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This course aims:- The aim of this course is to provide students a basic knowledge of financial markets and institutions and their role and working in the growth of development of the economy.

UNIT	Contents	Hours
I	<p>Structure of Indian Financial System: An overview of the Indian financial system, Financial sector reforms in the last decade; Future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, comparison between Banks and NBFCs.</p>	12
II	<p>Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Meaning and Functions, Factors affecting Financial Markets, Essentials of developed capital market, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets,</p>	12
III	<p>Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, , Performance of Primary Market in India,</p> <p>Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange;</p>	12
IV	<p>Development Financial Institutions (DFIs): Concept of Development Banking, State Level DFIs – Objectives and Functions, Financial and Promotional Assistance to Industry, Diversification of the activities of DFIs. Regional Rural Banks,</p> <p>Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper</p>	12

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V	Commercial Bills and Certificate of Deposit. Introduction and meaning, Public Deposits and Internal Financing: Growth of Public Deposits in India, Merits and Demerits of Public deposits, RBI regulation, Recent Trends in Public Deposits, Internal Financing, Determinants and Dangers, Government Measures to encourage Internal Financing.	12
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Course Outcomes:

By the end of this course a student should be able to:-

- Be familiar with the capital market and money market concept and their functioning,

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- Be acquainted with the primary and secondary market functioning and their components,
- Be familiar with the Development Financial Institutions and their functioning.

Reference Books:

- L.M.Bhole – Financial Markets and Institutions,(Tata McGraw Hill Publishing company)
- M.Y.Khan- Indian Financial System – Theory and Practice, (Vikas Publishing company)
- Ravi M. Kishore – Financial Management (Taxman)
- G.L.Sharma and Y.P.Singh- Contemporary Issues in Finance and Taxation (Academic Foundation,Delhi)
- Goel, Sandeep. .Financial services. PHI.
- Gurusamy,S.FinancialServices.TMH.

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Investment Management

Course Code: B.Com(H)- FM-3		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: The objective of this paper is to know about the investment, factors associated with taking investment after assessing investment environment. It will enable the students to take investment decisions in a better manner.

UNIT	Contents	Hours
I	Investment: An overview , The time value of money, The investment environment-objectives and risks involved The stock markets in India, New issues market, listing of securities, The brokerage business, Investment companies, security credit ratings. Capital Market reforms.	10
II	The investment Alternative: Bond valuation and analysis, Preference shares valuation and analysis, Equity shares, Equity valuation and analysis, Dividend policies and decisions. Private equity and venture capital, Government securities, Non-security forms of investment, Real estate investments, Money Market.	14
III	Security Analysis- Fundamental Security Analysis, Technical analysis ,	08

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	Efficient Market Theory	
IV	Portfolio Analysis and Management: Risk and Return involved with portfolio, Portfolio Investment Process, Portfolio choice-Utility Theory and indifference curves, Markowitz Portfolio Selection Model, Sharpe- The single index model, Bond Portfolio Management Strategies, Investment Timing and Portfolio Performance evaluation.	12
V	Derivative Risk Management: Financial derivative Market, options, convertible securities, Futures, Warrants, Swaps, Managing Financial Turmoil, Success in Management, International Financial Flows: World Financial Markets, Foreign portfolio Investment in India: Emerging trends and policy developments.	14

Course Outcomes:

By the end of this course a student should be able to:-

1. Identify the factors associated with investment environment,
2. Analyze risks associated with investment.
3. Understand the role of International factors in the selection of portfolio.

Reference Books:

V.K.Bhalla – Investment Management (S.Chand publishing company)

PunithavathyPandian – Security analysis and portfolio Management(Vikas Publishing House)

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Working Capital Management

Course Code: B.Com(H)- FM-4		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:- The aim of this course is to help the students to be familiar with the concept ,nature ,types , and utility of working capital for running the business successfully.

UNIT	Contents	Hours
I	Introduction to Working Capital: Meaning, Definition, Types and Usefulness of working capital. Various approaches to the scope of working capital,	12

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	Factors affecting the size of working capital, Methods of estimating working capital requirements.	
II	Management of cash: Meaning of cash, Motives for holding cash, Factors determining cash needs, Objectives of cash Management, Tools for cash management and control. Marketable Securities: Meaning, Types of marketable securities, Management of Marketable Securities.	12
III	Management of Receivables: Meaning , Nature and objectives of receivables management, factors affecting the size of receivables, Policies for managing accounts receivables, Costs of maintaining receivables, Factoring and receivables management.	12
IV	Management of Inventory: Meaning and need / benefits of holding inventory, types of costs associated with the inventory ,Tools and techniques of inventory management and control, Risk and costs of holding inventory,	12
V	Working Capital Financing : Need and objectives of financing of working capital, Strategies for financing working capital, Sources of working capital financing: short term credit, accrued wages and tax provision, provision for depreciation, trade credit, bank loans, overdrafts, bill discounting, commercial papers , Factoring. Pattern and sources of Working capital Financing in India.	12

Course Outcomes:

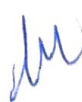
By the end of this course a student should be able to:-

- Understand the meaning and utility of working capital in running the business,
- Be familiar with the components of working capital and their role in the business,
- To develop the strategy regarding working capital in the given business situation,
- To know how to manage and control working capital.

Reference Books:

- I.M.Pandey-Financial Management (Vikas publication)
- V.K.Bhalla –Working capital Management (Anmol Publication)
- Periasamy, P- Working capital Management-Theory and practice (Himalaya Publication)
- Ravi M. Kishore- Financial Management (Taxman)
- Rangrajan and Mishra – Working capital Management (Excel)
- Khan and Jain - Financial Management (TMH)








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Strategic Corporate Finance

Course Code: B.Com(H)- FM-5		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective: The objective of this paper is to know the details of corporate finance and the strategies involved in the corporate decisions. It will enable the students to steer the corporate in better manner.

UNIT	Contents	Hours
I	Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition.	12

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	<p>Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis.</p> <p>Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.</p>	
II	<p>Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders for selecting the most appropriate funding offers .</p> <p>Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”), Vendor-initiated buy-outs/buy-ins.</p> <p>Valuing Real assets in the presence of risk: tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy</p> <p>Real options: Financial and real options compared, various types of real options, the Black-Scholes model, Decision tree analysis, application of Real options, Drawbacks of Real options</p>	12
III	<p>Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals: retirement sale or the sale of a non-core subsidiary, planned exit, forceful retirement and other disposals. Exit strategy- most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser, calculation of the various tax implications.</p> <p>Fundraising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Due Diligence: financial due diligence for both purchasers and financial institutions, good quality “added value” due diligence advice</p>	12

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IV	Fundraising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Due Dilligence: financial due diligence for both purchasers and financial institutions, good quality "added value" due diligence advice.	12
V	Company Valuation: an overview of valuation, valuation principles and practices more, the impact of "what if" scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance Other strategic issues: managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity, Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.	12

Course Outcomes:

By the end of this course a student should be able to:-

1. identify the key themes in corporate finance
2. explain the role of finance in an organisation
3. explain and analyse the interrelationship between finance and governance
4. analyse the relationship between strategic decision making and corporate financing decisions.

Reference Books:

1. AswathDamodaran: Corporate finance theory and practice; John willey \$ sons, Inc
2. Jakhotia: Strategic Financial Management (Vikas Publication)

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Merchant Banking and Financial Services

Course Code: B.Com(H)- FM-6		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:-

To make the students know the various financial services and their working and the usefulness to business and industry.

UNIT	Contents	Hours
I	Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Merchant Banker, Pre-issue Management, types of issues, Role of merchant banker in pre-issue management, Post issue Management. Difference between Merchant Bankers and Investment Bankers.	12
II	Financial Services : Meaning, Role and Types of financial services. Regulatory framework for financial services in India	12

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	Leasing and Hire Purchase: Concepts of leasing, types of leasing – Financial & Operating lease, , advantages and limitations of leasing, Lease rental determination, lease documentation and agreement – tax aspects of leasing – Finance lease evaluation problems , Hire Purchase interest & Instalment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase	
III	FACTORING AND FORFAITING – Meaning , types, uses and limitations of factoring and forfaiting services and their prospectus in India, Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing,	12
IV	Mutual Funds- Meaning, Evolution, Types , Organization, Functioning, Growth, Significance and problems in the development of mutual fund industry in India.	12
V	Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.	12

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Course Outcomes:

By the end of this course a student should be able to:-

1. To know about the present Indian Financial System and its constituents,
2. To know about the financial services and their working and importance,

Books recommended –

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

Investment Analysis and portfolio Management

Course Code: B.Com(H)- FM-7		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

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Course Objective:

This course aims:-The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system

UNIT	Contents	Hours
I	Overview of Capital Market: Market of securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations; Trading of securities: equity and debentures/ bonds. Regulatory Mechanism: SEBI and its guidelines; Investor Protection, Saving, investment, speculation. Type of investors, Aim & Approaches of security analysis	08
II	Risk & Return: Concept of Risk, Component & Measurement of risk, covariance, correlation coefficient, measurement of systematic risk. Fundamental Analysis: Economic, Industry, Company Analysis, Technical Analysis: DOW Theory, Support and Resistance level, Type of charts & its interpretations, Trend line, Gap Wave Theory, Relative strength analysis , Technical Versus Fundamental analysis.	12
III	Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its implications for investment decision. Valuation of Equity: Nature of equity instruments, Equity Valuation Models. Approaches to Equity Valuation: Valuation of Debentures/Bonds : nature of bonds, valuation, Bond theorem, Term structure of interest rates, Duration. Valuation of Derivatives (Options and futures): concept, trading, valuation	14
IV	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory.	14
V	Portfolio Management and Performance Evaluation: Performance evaluation of existing portfolio, Sharpe, Treynor and Jensen measures; Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry	10

Course Outcomes:

By the end of this course a student should be able to:-

1. Describe the dimensions of performance and risk relevant to financial firms.

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2. Calculate contemporary measures of financial measures of performance and risk
3. Analyze and evaluate financial markets, how securities are traded, mutual funds, investment companies, and investor behavior.
4. Construct optimal portfolios and illustrate the theory and empirical applications of asset pricing models.
5. Explain macro and industry analysis, equity valuation, financial statement analysis and technical analysis.
6. Analyze bond prices and yields and fixed-income portfolios.
7. Characterize the implications of the market efficiency evidence on active portfolio management.

Reference Books:

1. Ranganatham - Security Analysis and Portfolio Management (Pearson Education,)
- 2) Chandra P - Investment Analysis and Portfolio Management (Tata McGraw Hill)
- 3) Bhatt - Security Analysis and Portfolio Management (Excel Books)
- 4) Bhatt- Security Analysis and Portfolio Management (Wiley Dreamtech)
- 5) Pandian P - Security Analysis and Portfolio Management (Vikas, Publication)

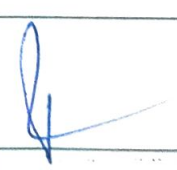
International Finance

Course Code: B.Com(H)- FM-8		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	Finance Discipline Specific	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	30	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
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15	5	10	30
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Course Objective:

This course aims:- The aim of this course is to familiarize the students with the international financial environment and the special decision variables underlying the discharge of finance function in a multinational corporation.

UNIT	Contents	Hours
I	Global Financial Environment: Objective of Financial Management in a multinational corporation, Functions of international financial management, Decision variables in international financial management, International monetary system, Fischer effect.	14
II	Management of Exposure and Risk: Concept of exposure and risk, Types of exposure – transaction, transnational and economic exposure. Measurement of transaction exposure, Managing transaction exposure, Hedging Strategies, International Portfolio Investment: Economic determinants. National FDI policy framework, Benefits of inter-national equity and bond investing.	10
III	International Capital Budgeting: Issues and strategic considerations in international capital budgeting. Financial risk and cost of capital. Exchange risk and cost of capital, Political risk and cost of capital, Impact of hedging on cost of capital , Tax considerations,	12
IV	International Working Capital Management: International cash management, cash positioning decision, advantages and disadvantages of centralized cash management, problems of international cash management. International Receivables Management: Domestic v/s International receivables management, letter of credit, International factoring and accounts receivables. International Inventory Management	12
V	International Financing Decisions: International equity and bond markets, Foreign equity market and their comparative performance, recent developments and innovations in international capital markets. Recent developments in the Euro bond market.	12

Course Outcomes:

By the end of this course, a student should be able to:-









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- Understand well global financial environment, its working,
- Taking decisions in complex global financial problems,

Reference Books:

- P.G. Apte- Global Financial Management
- V.A.Advani – International Finance: Theory and Practice
- Folks William & Raj Agrawal – International Dimensions of Financial Management
- Zenoff David B. & Zwick Dack – International Financial Management

OPEN ELECTIVES

START UP STUDIES

Course Code: B.COM(H)-603		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	OTHER ELECTIVES	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

Understand different forms of business organisations, the environments in which businesses operate and business functions such as marketing, operations and finance • appreciate the

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role of people in business

UNIT	Content	Hours
I	Understanding Business Activity • Classification of Start-ups businesses Enterprise, business growth and size • Types of business organization • Business objectives and stakeholder objectives	10
II	<u>Business idea generation, Demand forecasting .Preparation of Detail Project Report.</u>	14
III	Operations management• Production of goods and services • Costs, scale of production and break-even analysis • Achieving quality production • Location decisions	12
IV	Financial information and decisions • Business finance: needs and sources • Cash-flow forecasting and working capital • Income statements • Balance sheets • Analysis of accounts	14
V	<u>Family Business:- Meaning &Types , Historical perspective. Advantages &Challenges and Familybusiness , Business Succession Planning.</u>	10

Course Outcomes: After studying this course the student should be able to

- Understand the conceptual knowledge for startups.
- Describe the requirements for startups.

Reference Books:

1. Hall, Jones and others, Business Studies, AS (AQA) 4th edition, (2008), Causeway Press. ISBN 978-1-4058-9220-9
2. Reiersen, V. (Ed.). (1995). Start your business: A beginner's guide. Oasis Press.
3. Stolze, W. J. (1997). Start Up Financing: An Entrepreneur's Guide to Financing a New Or Growing Business. Career PressInc.
4. Ries, E. (2011). The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses. Random House LLC
5. S.S Khanka. entrepreneurial development" S.Chand& Co. Ltd. 2011
6. Eric Rise " The Learn stand up- penguin India

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Digital Marketing

Course Code: BCOM(H) 604		
Course Credit: 4	Lecture: 3	Tutorial: 1
Course Type:	OTHER ELECTIVES	
Lectures delivered:	50L+10T	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

1. To help students understand digital marketing practices, inclination of digital consumers and role of content marketing.
2. To provide understanding of the concept of E-commerce and developing marketing strategies in the virtual world.
3. To impart learning on various digital channels and how to acquire and engage consumers online.
4. To provide insights on building organizational competency by way of digital marketing practices and cost considerations.
5. To develop understanding of the latest digital practices for marketing and promotion.

UNIT	Content	Hours
I	Introduction to Digital Marketing: The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world - latest practices.	12
II	E-Commerce and Internet Marketing: Introduction to E-marketing, online marketing-mix, online consumer, customer relationship management in the virtual world, online branding, traffic building and E-commerce, Managing content in a digital age-content planning and writing. Consumer buying behaviour in the digital-age, and factors affecting consumer behaviour.	14
III	Acquiring & Engaging Users through Digital Channels: Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; using marketing analytic tool to segment, target and position; overview of search engine optimization (SEO).	12
IV	Designing Organization for Digital Success: Digital transformation, digital leadership principles, online P.R. and reputation management. ROI of digital strategies, how digital marketing is adding value to business, and evaluating cost effectiveness of digital strategies	12
V	Digital Innovation and Trends: The contemporary digital revolution, digital transformation framework; security and privatization issues with digital marketing	10

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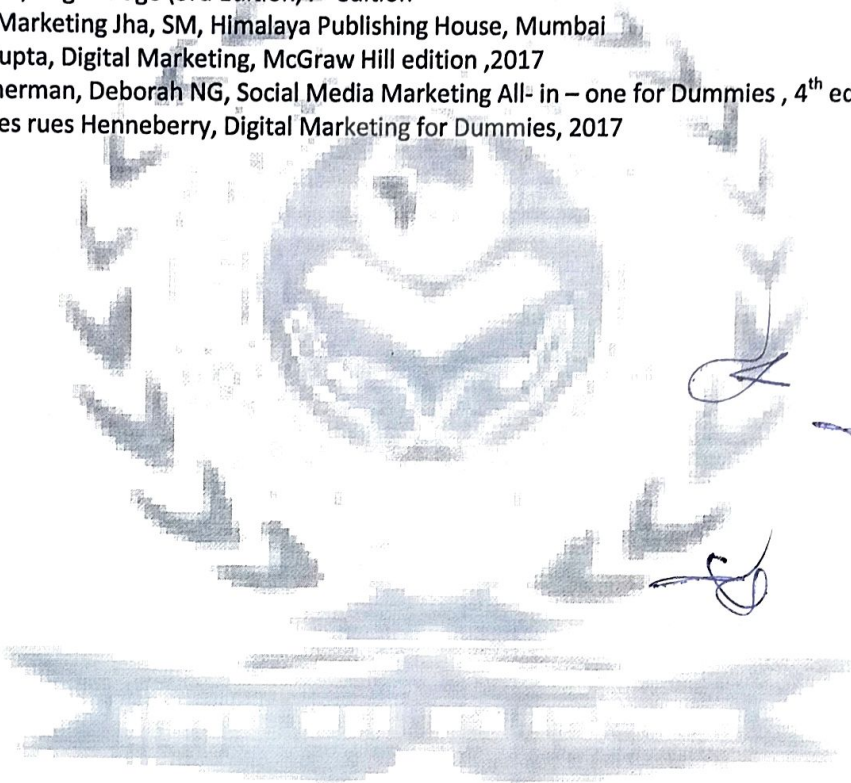
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Course Outcomes: After studying this course the student should be able to

- Understand the conceptual of Digital marketing and their application in real world..
- Describe the basic role of digital marketing in success of organization.

Reference Books:

1. Raghavendra K, Shreeti PrabhaKar : Digital Marketing 1 edition 2016
2. Menon, Arpita; Media Planning and Buying; McGraw Hill (1st Edition,2010)Himalya Publication.
3. Arnold, George; Media Writer's Handbook: A Guide to Common Writing and Editing Problems; McGraw-Hill Education; (5thedition,2008)
4. Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page (3rd Edition,4th edition
5. Banking Marketing Jha, SM, Himalaya Publishing House, Mumbai
6. Seema Gupta, Digital Marketing, McGraw Hill edition ,2017
7. Jan Zimmerman, Deborah NG, Social Media Marketing All- in – one for Dummies , 4th edition, 2017
8. Ryan Deies rues Henneberry, Digital Marketing for Dummies, 2017



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