

B.Com. (Hons.) CBCS
Draft Upgraded CBCS Syllabus and
Scheme of Examination
For
B.Com (Honours)
KOLHAN UNIVERSITY, CHAIBASA

Choice Based Credit System
2020

B.Com Honours

Semester - I									
Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C1 : Financial Accounting	Theory Tutorial						5	100	6
						100	1		
C2: Business Laws	Theory Tutorial						5	100	6
						100	1		
			AECC I						
			English/ MIL			50	2	50	2
			Communication						
					GE I:				
					Micro Economics	100	5+1	100	6
TOTAL								350	20

Semester - II									
Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C3:Corporate Accounting	Theory Tutorial						5	100	6
						100	1		
C4:Corporate Laws	Theory Tutorial						5	100	6
						100	1		
			AECC 2			50	2	50	2
			ENV. SCIENCE						
					GE 2 Macro Economics	100	5+1	100	6
TOTAL								350	20

Semester - III

Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C5: Business Mathematics & Statistics	Theory Tutorial						5		
						100	1	100	6
C6: Income Tax Law & Practice	Theory Tutorial						5		
						100	1	100	6
C7: Management Principles & Application	Theory Tutorial						5		
						100		100	6
				SEC 1 G.K & Current Affairs		50	2	50	2
				GE 3 Planning and Economic Development		100	5+1	100	6
TOTAL								450	26

Semester - IV

Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C8: Management Accounting	Theory Tutorial						5		
						100	1	100	6
C9: Auditing & Corporate Governance	Theory Tutorial						5		
						100	1	100	6
C10: Cost Accounting	Theory Tutorial						5		
						100	1	100	6
				SEC 2 Personality Development		50	2	50	2
				GE 4 Banking and Insurance		100	5+1	100	6
TOTAL								450	26

Semester - V

Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C11: Human Resource Management	Theory Tutorial						5		
						100		100	6
C12: Financial Management	Theory Tutorial						5	100	6
						100	1		
		DSE 1: Any one:- a) Computer Application In Business b) E-Commerce							
						100	5+1	100	6
		DSE 2: Any one:- a) E-Filing Of Returns b) Entrepreneurship							
						100	5+1	100	6
TOTAL								400	24

Semester - VI

Core Course		DSE	AECC	SEC	GE	Full		Total	Total
						Marks	Credit	Marks	Credit
C13: Goods & Service Tax	Theory Tutorial						5	100	6
						100	1		
C14: Principles Of Marketing	Theory Tutorial						5	100	6
						100	1		
		DSE 3: Any one:- a) New Venture Planning b) Computerised Accounting							
						100	5+1	100	6
		DSE 4: Project Work							
						100	5+1	100	6
TOTAL								400	24

CC= Core Course; DSE = Discipline Specific Elective; AECC= Ability Enhancement Compulsory Courses; SEC= Skill Enhancement Courses; GE= Generic Elective.

B. Com (Hons.): Three- Year (6- Semester) CBCS

Paper code	Course Structure	Course Type
Semester I		
BCH1.1	Financial Accounting	Core Discipline – C1
BCH1.2	Business Laws	Core Discipline – C2
BCH 1.3	Eng/MIL – Communication	Ability Enhancement Courses– AECC1
BCH 1.4	Micro Economics	Generic Elective – GE1
Semester II		
BCH 2.1	Corporate Accounting	Core Discipline – C3
BCH 2.2	Corporate Laws	Core Discipline – C4
BCH2.3	Environmental Science	Ability Enhancement Courses– AECC2
BCH2.4	Macro Economics	Generic Elective – GE2
Semester III		
BCH 3.1	Business Mathematics & Statistics	Core Discipline – C5
BCH 3.2	Income- Tax Law and Practice	Core Discipline – C6
BCH3.3	Management Principles and Application	Core Discipline – C7
BCH3.4	General Knowledge & Current Affairs	Skill Enhancement Courses- SEC1
BCH3.5	Planning and Economic Development	Generic Elective – GE3
Semester IV		
BCH 4.1	Management Accounting	Core Discipline – C8
BCH 4.2	Auditing and Corporate Governance	Core Discipline – C9
BCH4.3	Cost Accounting	Core Discipline – C10
BCH4.4	Personality Development	Skill Enhancement Courses- SEC2
BCH4.5	Banking & Insurance	Generic Elective – GE4

Semester V

BCH 5.1	Human Resource Management	Core Discipline – C11
BCH 5.2	Financial Management	Core Discipline – C12
BCH5.3	Any one:- a) Computer Application In Business b) E-Commerce	Discipline Specific Elective – DSE1
BCH5.4	Any one:- a) E-Filing of Returns b) Entrepreneurship	Discipline Specific Elective – DSE2

Semester VI

BCH 6.1	Goods & Service Tax	Core Discipline – C13
BCH 6.2	Principles of Marketing	Core Discipline – C14
BCH6.3	Any one:- a) New Venture Planning b) Computerized Accounting	Discipline Specific Elective – DSE3
BCH6.4	Project Work	Discipline Specific Elective – DSE4

Semester I

B.Com. (HONS.): Semester – I
Paper code- BCH1.1: Financial Accounting

Duration Time:3Hrs

Marks: 100

Lecture:60

(End Semester 70 Marks + Mid Semester 30Marks)

Objectives:-The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impact skills for recording various kinds of business transactions.

Course Contents

Unit 1.Introduction

08Lectures

Conceptual Framework: Accounting principle, Concepts and Conventions, Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS),

The users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting .Branches of accounting. Bases of accounting; cash basis and accrual basis.

Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure.

Unit 2.Accounting For Non-Profit Organizations

06Lectures

Unit 3.Depreciation Accounting and Inventory Valuation

10Lectures

Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Accounting Standards AS-6 (ICAI),

Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation FIFO, LIFO and Weighted Average, Accounting Standard 2 (ICAI)

Unit 4.Accounting for Inland Branches

09Lectures

Concept of dependent braches; accounting aspects; stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries

Unit 5. Accounting for Royalty, Hire Purchase and Installment Payment Systems 12lectures

Unit 6. Insolvency Accounts– Statement of Affairs and Deficiency Accounts

05 Lectures

Unit 7. Accounting for Dissolution of the Partnership Firm

10Lectures

Accounting for Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

1. Dr. B.K. Mehta, Dr. P.K. Pani and Dr. Jayant Kumar Chakraborty, Financial Accounting.
2. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*. Mc Graw – Hill Education.
3. Horngren , *Introduction to Financial Accounting* ,Pearson Education.
4. Monga,J.R. *Financial Accounting: Concepts and Applications* .Mayoor Paper Backs, New Delhi.
5. Shukla ,M.C., T.S.Grewal and S.C. Gupta. *Advanced Accounts. Vol. – I.S.* Chand & Co., New Delhi.
6. Maheshwari ,S.N and S.K. Maheshwari .*Financial Accounting*. Vikas Publishing House, New Delhi.
7. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
9. *Goldwin , Alderman and Sanyal , Financial Accounting, Cengage Learning.*
10. *Tulsian ,P.C Financial Accounting*, Pearson Education
11. Jain ,S.P and K.L .Narang .*Financial Accounting*, Kalyani Publishers ,New Delhi.
12. Gupta, Nirmal. *Financial Accounting*. Sahitya Bhawan, Agra.
13. *Compendium of Statements and Standards of Accounting* . The Institute of Chartered Accountants of India, New Delhi.
14. Dr. B.N. Ojha, *Financial Accounting (Hindi Edition)*.

Note: - Latest edition of the text books should be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type questions, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

Duration Time: 3Hrs

Marks: 100

Lecture:60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Course Contents

Unit I: The Indian Contract Act, 1872: General Principle of Law of contract.

12Lectures

- a) Contract – meaning ,characteristics and kinds
- b) Essentials of valid contract–Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract- mode of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi–contracts

Unit II: The Indian Contract Act, 1872: Specific Contract

12Lectures

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit III: The Sale of Goods Act, 1930

12Lectures

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws

12Lectures

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and duties of Partners
- e. Implied Authority of a Partner
- f. Mode of Dissolution of Partnerships

B) The Limited Liability Partnership Act, 2008 (an overview), Comparative Analysis with Partnership Act, 1932

Unit V: The Negotiable Instruments Act 1881

12Lectures

- a) Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation :Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing/Dishonour of Cheques

Suggested Readings:

1. Kuchhal, M.C and Vivek Kuchhal ,*Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law* , Eastern Book Company, Lucknow.
3. Maheshwari &Maheshwari ,*Business Law*, National Publishing House, New Delhi.
4. Chandha ,P.R., *Business Law* Galgotia Publishing Company, New Delhi
5. Aggarwal S K. *Business Law* ,Galgotia Publishers Company, New Delhi
6. Goyal Bhushan Kumar and Jain kinneri, *Business Laws*, International Book House
7. Ravindra Kumar,*Legal Aspects of Business* ,Cengage Learning

Note: - Latest edition of the text books should be used.

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Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B.Com (HONS): Semester- 1

Paper code- BCH.1.3: ENG/MIL – Communication

Time: 3Hrs Marks:50

Common Syllabus to be provided by the respective Department

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Course Description: This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

Course Contents

1. Exploring the subject matter of Economics

Lecture 15

Why study economics? Scope of economics; The economic problem: scarcity and choice; the question of what to produce, how to produce and how to distribute output; science of economics; the basic competitive model; prices, economic systems: reading and working with graphs.

2. Supply and Demand: How Markets Work, Markets and Welfare

Lecture 15

Markets and competition; determinants of individual demand/supply; demand/supply schedule and demand/supply curve; market versus individual demand/supply; shifts in the demand/supply curve, elasticity and its application; controls on prices; consumer surplus.

3. The Households

Lecture 10

The consumption decision - budget constraint, consumption and income/price changes, demand for all other goods and price changes; description of preferences (representing preferences with indifference curves); properties of indifference curves; consumer's optimum choice; income and substitution effects.

4. The Firm and Perfect Market Structure

Lecture 10

Behavior of profit maximizing firms and the production process; short run costs and output decisions; costs and output in the long run.

5. Imperfect Market Structure

Lecture 10

Monopoly; Government policies towards competition; imperfect competition.

Readings

1. Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, *Economics: Principles and Applications*, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
3. Joseph E. Stiglitz and Carl E. Walsh, *Economics*, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007
4. Arthashastra- Dr.Suman.

Semester II

B.Com (HONS.) CBCS

B.Com. (HONS.): Semester – II Paper code- BCH2.1: CorporateAccounting

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Contents

Unit 1.Accounting for Share Capital & Debentures

12Lectures

Issue, forfeiture and reissue of forfeited shares – concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2.FinalAccounts

08Lectures

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares

10Lectures

Concepts and calculation – simple problem only.

Unit 4.AmalgamationofCompanies

15Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies/Parents Companies

10Lectures

Preparation of consolidated balance sheet with one subsidiary company .Relevant provisions of Accounting Standard: 21 (ICAI)

Unit 6.LiquidationofCompanies

05Lectures

Voluntary Liquidation only.

Suggested Readings:-

1. Dr. Jayant Kumar Chakraborty, Siksha Sagar Publication, Agra, Corporate Accounting
2. Monga, J.R *Fundamentals of corporate Accounting*. Mayur Paper Backs, New Delhi.
3. Dr. S.K Singh & Dr. B.K. Mehta, Specialised Accounting, SBPD Publication, Agra.
4. Shukla, M.C., T.S. Grewal, and S.C Gupta. *Advanced Accounts. Vol – II* .S. Chand & Co., New Delhi.
5. Maheshwari, S.N and S.K .Maheshwari .*Corporate Accounting*. Vikash Publishing House, new Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
7. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.

8. Jain, S.P. and K. L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
9. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accountsof India, New Delhi.
10. Bhushan Kumar Goyal, *Fundamentals of corporate Accounting*. International Book House.
11. Dr. B.N Ojha, *Corporate Accounting*.

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A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Course Contents

UNIT 1: Introduction–

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT2: Documents–

10Lectures

Memorandum of association, Articles of association, Prospectus, Misstatement in a Prospectus, D-Mat System

UNIT3: Management:

15Lectures

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee,

UNIT 4: Dividends, Accounts, Audit–

10Lectures

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V: Winding up–

10Lectures

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

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Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B. Com (HONS.): Semester –II
Paper code- BCH 2.3: EnvironmentalScience

Marks:50

1. Composition of Earth Crust.
2. Composition of atmosphere.
3. Atmospheric Structure.
4. Greenhouse effect/Global warming.
5. Ozone depletion
6. Acid rain
7. Forest conservation.
8. Sustainable Ecosystem.
9. Impact of population pressure on India's environment.
10. Radio activity (Nuclear disaster).
11. Noise Pollution
12. The Earth Summits

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Course Description

This course aims to introduce the students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP, money, inflation, and the balance of payments.

Course Contents

Unit 1: Introduction to Macroeconomics and National Income Accounting **14 Lectures**

Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts.

Unit 2: Money **12Lectures**

Functions of money; quantity theory of money, Cambridge Equation & Fischer Equation; determination of money supply and demand; credit creation; tools of monetary policy.

Unit 3: Inflation **12 Lectures**

Inflation and its social costs; hyperinflation. Unemployment-The trade-off between inflation and unemployment.

Unit 4: The Closed Economy in the Short Run **10Lectures**

Classical and Keynesian systems; simple Keynesian model of income determination.

Unit 5: Open Economy- **12Lectures**

Flow of goods and capital, Saving and investment in a small and a large open economy, exchange rates, Mundell-Fleming model with fixed and flexible prices in a small open economy with fixed and flexible exchange rates, interest rates, interest rates differential case of a large economy.

Readings:

1. Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill, 11th edition, 2010.
2. Arthashastra-Dr.Suman.
3. N. Gregory Mankiw. *Macroeconomics*, Worth Publishers, 7th edition, 2010.
4. OlivierBlanchard,*Macroeconomics*, Pearson Education,Inc.,5thedition,2009.
5. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2nd edition, 2005.
6. Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7th edition,2011.
7. Errol D'Souza, *Macroeconomics*, Pearson Education, 2009.
8. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9th edition, 2012.

Semester III

B. Com (HONS.) CBCS

B. Com (HONS.): Semester – III

Paper code- BCH 3.1: BUSINESS MATHEMATICS & STATISTICS

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of this course is to familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.

Course Contents

Unit I: Progressions: (10Lectures)
AP, GP, HP

Unit II: Matrices and Determinants (13Lectures)

Algebra matrices, inverse of a matrix, Matrix operation- Business application.

Solution of system of linear equations

Unit III: Probability and Probability Distribution (10Lectures)

Theory of Probability, Approaches to the calculation of probability.

Calculation of event probabilities. Addition and multiplication laws of probability (proof not required)

Unit IV: Statistical Data and Descriptive Statistics (14Lectures)

Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross-sectional data.

Measures of central tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean.

Properties and applications.

b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

Measures of variations: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; Calculation and properties (proofs not required), Correlation and Probable error, Rank Correlation.

Unit V: Index Number (13Lectures)

Meaning and uses of Index Numbers, Construction of Index Numbers; Fixed and chain base; univariate and composite. Aggregative and average of relatives- simple and weighted.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui, *Statistics for Management*, 7th edition, Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*, Mc Graw Hill.
4. Vohra N. D, *Business Statistics*, Mc Graw Hill.
5. Spiegel M. D, *Theory and Problems of Statistics*, Schaum's outlines Series. McGraw Hill. Publishing Co.
6. Gupta, S.P and Archana Gupta, *Statistical Methods*, Sultan Chand and Sons, New Delhi.
7. Gupta, S.C, *Fundamentals of Statistics*, Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for students of Economics and Business*, Cengage Learning.
9. Thukral J. K, *Business Statistics*.

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Part	Particulars	Marks
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B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B. Com (HONS.) CBCS

B.Com. (HONS.): Semester – III Paper code- BCH 3.2: INCOME TAX LAW AND PRACTICES

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

Course Contents

Unit I	Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, maximum marginal rate of tax, Permanent Account Number (PAN), Residential status, scope of total income on the basis of residential status, Exempted income under section 10	10 Lectures
Unit II	Computation of income under different heads <ul style="list-style-type: none">- Salaries- Income from house property- Profits and Gains of business or professions- Capital gains- Income from other sources	20 Lectures
Unit III	Total Income and Tax Computation <ul style="list-style-type: none">- Income of other person included in assessee's total income- Aggregation of income and set-off and carry forward of losses- Deduction from gross total income- Rebates and reliefs- Compensation of total income of individuals and firms Tax liability of an individual	17 Lectures
Unit IV	Preparation of return of income <ul style="list-style-type: none">- Manually- On-line filing of return of income and TDS- Provision and Procedure of Compulsory On-Line filing of returns for specified assesses.	13 Lectures

Suggested Readings:

1. Singhania, Vinod, K and Monica Singhania, *Student's guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker, *Law and Practices of Income Tax*. Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi
5. Dr. P.K Pani, *Income Tax Laws & Accounts*, SBPD Publication, Agra.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd, Chennai
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi

Note :- Latest edition of the text books should be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B. Com (HONS.) CBCS

B.Com. (HONS.): Semester – III Paper code- BCH 3.3: Management Principles & Application

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Course Contents

Unit I: Introduction

13 Lectures

Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management. Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach – Hawthorne experiments, Behavioural approach, Systems approach.. Trends and Challenges of Management in Global Scenario, Emerging issues in management.

Unit II: Planning

13 Lectures

Types of Plan – An overview.
Strategic planning – Concept, process, Importance and limitations.
Environmental analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS).
Decision-making – Concept, importance, group decision making, Individual versus group decision making, Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative).

Unit III: Organizing

10Lectures

Concept.
Process of organizing – An overview, span of management, different types of authority (line, staff and functional), decentralization, delegation.
Formal and informal organization.
Principles of organizing.
Types of organization structure.

Unit IV: Staffing and Directing

16Lectures

Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.
Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories - Maslow's need hierarchy theory..
Leadership – Concept, importance; Major theories of leadership (Likert's scale theory), Transactional leadership, Transformational leadership, Transforming leadership.
Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication, overcoming barriers to communication.

Unit V: Control

08 Lectures

Concept, process, limitation, principles of effective control, Major techniques of control - Ratio analysis (ROI), budgetary control, PERT, and CPM.

Suggested Readings:

1. Koontz, H. and Wehrich, H. *Essentials of Management*, Pearson Education.

2. Robbins, S. and Coulter, M. *Management*, Pearson Education.
3. Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, Pearson Education.
4. Drucker P. F., *Practice of Management*, Mercury Books, London.
5. Singh, B.P. and Singh, A.K., *Essentials of Management*, Excel Books.
6. Chhabra, T.N., *Essentials of Management*, Sun India.
7. Griffin, R.W., *Management Principles and Application*, Cengage Learning

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

BCH 3.4: GENERAL KNOWLEDGE & CURRENT AFFAIRS

Marks: 50

- 1) Famous authors.
- 2) The fine arts.
- 3) Dates and events.
- 4) Battles and wars.
- 5) India history and culture.
- 6) Constitutional Governor-Generals of Indian States.
- 7) Development of India.
- 8) Important events in world History.
- 9) National Animal, Bird, Flower, Indian States.
- 10) The Constitution of India.
- 11) India defence and Allied topic.
- 12) Institution, Research stations and Plants in India.
- 13) Planning in India.
- 14) Art and Culture.
- 15) Newspaper in India and Abroad.
- 16) Railways in India.
- 17) Civil Aviation.
- 18) Multi-Purpose river valley projects in India.
- 19) First in India.
- 20) First in different fields.
- 21) Mankind and various tribes.
- 22) United Nations Organization.
- 23) Inventions and Discoveries.
- 24) Working principle of some scientific instruments hygiene and physiology.
- 25) Sciences dealing with different subjects, units of measurement.
- 26) Geography.
- 27) Some curios.
- 28) Physical Geography.
- 29) Geographical Terms.
- 30) Space Research.
- 31) Awards and Prizes.
- 32) Treaties, pacts and conference etc.
- 33) Terminology.
- 34) Groups and Organization, Personalities (Past & Present).
- 35) Agriculture.
- 36) The Non-aligned moment from Belgrade to Harare.
- 37) Countries of the world.
- 38) Current Topics.

BCH 3.5: PLANNING AND ECONOMIC DEVELOPMENT

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objectives: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Course Contents

Unit1 (10 Lectures)

Meaning, Objects, Scope and Importance of Economic Planning.
Types of Economic Planning – Economic Planning in an underdeveloped economy.

Unit2: (11Lectures)

Essential of planning-steps in planning – planning in India

Unit 3: Growth, Development and Structural Change (13Lectures)

- a) Changes in policy perspectives on the role of institutional framework after1991.
- b) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- c) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues (13Lectures)

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; price policy.
- b) *Industry and Services Sector:* Phases of Industrialisation: Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; India and the WTO, Role of FDI, Capital account convertibility.

Unit 5: Inflation,Unemployment (13Lectures)

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundaram, *Indian Economy*, S. Chand & Company.
4. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
7. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw- Hill Education
10. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
11. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, *Macroeconomic*, McGraw- Hill Education

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

Semester IV

BCH 4.1: Management Accounting

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objectives: To enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Contents

- Unit I:** (08Lectures)
Nature and scope of Management Accounting, Difference between Management Accounting, Cost Accounting and Financial Accounting, Role and Function of Management Accountant.
- Unit II:** (10Lectures)
Budgeting and Budgetary control: concept of Budget and Budgetary control, objectives, merits and limitations, Types of Budgets.
- Unit III:** (12Lectures)
Ratio Analysis: Profitability Ratio, Performance or Activity Ratio, Financial Position Ratio.
- Unit IV:** (8Lectures)
Absorption Vs. Variable Costing: Distinctive features and income determination.
- Unit V:** (12Lectures)
Cost – Volume – Profit Analysis, Break – Even Analysis – Algebraic and Graphical Methods, Contributions, Sales Ratio. Key Factor, Margin of Safety, Angle of evidence.
- Unit VI:** (10Lectures)
Fund Flow and Cash Flow Analysis.

Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India Ltd. New Delhi.
2. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.
3. Dr. B.K. Mehta, *Cost & Management Accounting*, SBPD Publication, Agra.
4. Jain, S. P. and K. L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.
5. Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill Publication Co, New Delhi.
6. Nigam, B. M. Lall and I. C, Jain. *Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
7. Arora. M. N. *Cost Accounting: Principles and Practices*, Vikas Publishing house, New Delhi.
8. Maheshwari, S. N. Mittal, *Cost Accounting: Theory and Problems*, Shri Mahabir Book Depot, New Delhi..
9. Singh. S. K and Gupta Loveleen, *Management Accounting- Theory and Practice*, Pinnacle Publishing House.

10. Usry, Milton E and Lawrence H.Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.
11. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney. *Cost Accounting: Traditional and Innovations*. Thomson Learning.
12. Lucey, T. *Costing*. ELST, London.
13. Garrison H., Ray and Eric W. Nooren, *Managerial Accounting*, Mc Graw Hill.
14. Drury, Colin. *Management and Cost Accounting*, Cengage Learnind.
15. Lal, Jawahar, *Advance Management Accounting Test and Cases*, S. Chand and Company, New Delhi.
16. Khan M. Y and P. K Jain, *Managerial Accounting*, Tata McGraw Hill, Publishing Company, New Delhi.
17. Hansen, *Managerial Accounting*, Cengage Learning

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B. Com (HONS.) CBCS

B. Com (HONS.): Semester – IV Paper code- BCH 4.2: AUDITING AND CORPORATE GOVERNANCE

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

Course Contents:

Unit I:

(13lectures)

Auditing: Introduction, Meaning, Objects, Basic principles and techniques; Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit; Audit Procedure- vouching and verification of Assets and Liabilities.

Unit II:

(13Lectures)

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor's report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

Unit III:

(13Lectures)

Special areas of Audit: Special features of cost Audit. Tax audit, and Management audit; Recent trends in auditing; Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant case studies/Problems.

Unit IV:

(11Lectures)

Corporate Governance: Conceptual framework of Corporate Governance, Corporate Governance Reforms, Major corporate scandals in India and Abroad, Common Governance problems noticed in various corporate failures, codes and standards on Corporate Governance.

Unit V:

(10Lectures)

Corporate Social Responsibility: Strategic planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental aspect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

Suggested Readings:

1. Auditing And Corporate Governance, Dr. B.K. Mehta& Dr. Kumari Anamika, SBPD Publications
2. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co. Ltd. , New Delhi
3. Jha, Aruna, Auditing., Taxmann
4. Tandon,B.N, Sudharsanamand S.Sundharabahu., AHandbook of Practical Auditing. S Chandand Co. Ltd., NewDelhi.
5. Ghatalia, S. V. Practical Auditing, Allied Publishers Pvt. Ltd, NewDelhi
6. Singh, A. K and Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company.
7. Alvin Arens and James Loebbecke, Auditing: an Integral Approach.
8. Ravindar Kumar and Virendra Sharma, Auditing Principlesand Practice, PHI Learning Christine AMallin, Corporate Governance (Indian Edition), Oxford University Press, New

Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com. Hons.: Semester IV
Paper code- BCH 4.3 Cost Accounting

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To impart the knowledge of basic cost concepts, element of cost & preparation of Cost Sheet and the important methods & techniques of costing.

Course Contents:

Unit I: (05Lectures)

Introduction: Meaning, objectives and advantages of cost accounting, Role and functions of a cost accountant in an organization.

Unit II:

Elements of cost- (14Lectures)

Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average.

Labour: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.

Expenses/Overheads: Meaning of direct expenses and overheads (indirect expenses), Classification, allocation, capacity costs, treatment of certain items in costing, Machine Hour Rate.

Unit III:

Output Costing (12Lectures)

Cost Sheet, Cost Statement and Production Accounts, Computation of Tender and Quotation Price

Unit IV:

Process Costing (12Lectures)

Preparation of Process Cost Accounts-Wastages (Normal and Abnormal)- Abnormal Effectiveness or Gain-Joint Products and Byproducts-Apportionment of Joint Expenses

Unit V:

Contract Costing (12 Lectures)

Preparation of contract accounts-complete and incomplete contracts-Computation of Work Certified and Uncertified, Work In Progress, Computation of Profit or Loss on Contracts.

Unit VI:

Reconciliation of Cost and Financial Accounts (05 Lectures)

Suggested Readings:

- 1) Cost Accounting: Principles & Practice, M N Arora
- 2) Cost Accounting: Texts and Problems, Shukla M.C., Grewal T.S.
- 3) Tulsian's Introduction to Cost Accounting, Tulsian P.C. and Tulsian Bharat

- 4) Cost Accounting : Text, Problems and Cases, Jawahar Lal, Seema Srivastav
- 5) Cost Accounting, Prof. M.L. Agarwal and Dr. K.L. Gupta

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

BCH 4.4: PERSONALITY DEVELOPMENT

Marks: 50

No	Details	Min Lect.
	<u>Theory</u>	
1.	Introduction Define personality, perception- personality, Man-personal personality, personality Factors- Factors of association- personality Relationship at home- friends- environment educational factor- Situational Factors- Conditional- Genetic- Compulsory- Spiritual public relation factors.	05
2.	Trait Personification/ Personality Traits Personality Traits – personality person – formation – factors influencing person habits of highly effective people & personality habits – Be proactive – Being with the end in mind - put first things first – Think win – seek first to understand the to be understood – Synergize – Sharpen the saw.	06
3.	Self Esteem Term of self esteem – symptoms – advantages – Do’s and don’ts to develop positive – Positive self esteem& negative self esteem. Leadership & qualities of successful leader, character building, Teamwork, Lateral thinking, Time management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship – Analysis of strengths & weaknesses.	05
4.	Leadership Leadership& qualities of successful leader, character building, Teamwork, Lateral thinking, Time Management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship - Analysis of strengths & weaknesses.	05
5.	Five Pillars of Personality Development Introspection – Self – Assessment – Self – Appraisal – Self Development – Self Introduction	04
6.	Ideal Personality Effective communication 7 its key aspects, Body language, Assertiveness, Problem-solving, Conflict & Stress management, Decision making skill, Motivation, Positive & Creative Thinking.	

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To impart knowledge about the basic principles of the banking and insurance

Course Contents

Unit 1: Introduction:

10Lectures

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

12Lectures

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit3: Bank Lending

13Lectures

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit4: Internet Banking

12Lectures

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 5: Insurance

13Lectures

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S. Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, DhanpatRai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

Semester V

B. Com (HONS.) CBCS

B.Com. (HONS.): Semester – V

Paper code- BCH 5.1: HUMAN RESOURCE MANAGEMENT

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Course Contents:

Unit1:Introduction

12Lectures

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: Acquisition of Human Resource

12Lectures

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 and induction

Unit 3: Training and Development

12Lectures

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.

Unit 4: Performance Appraisal

12Lectures

Nature, objectives and importance; 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.

Unit5: Maintenance

12 Lectures

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. Mc Graw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource*

Management. Cengage Learning.

7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi

8. Biswajeet Pattanayak, *Human Resource Management, PHI Learning*

Neeru Kapoor, *Human Resource Management*, Taxmann Publication

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B.Com. (HONS.): Semester – V
Paper code- BCH 5.2: FINANCIAL MANAGEMENT

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To familiarize the students with the principles and practices of financial management.

Course Contents:

UNIT I: (10 Lectures)

Scope and Objective, Time value of money, Risk and return (including Capital Asset Pricing Model). Valuation of securities – Bonds and Equities.

UNIT II: (11 Lectures)

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method. Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Adjusted Discount Rate.

UNIT III: (13 Lectures)

Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods of calculating cost of equity capital. Cost of retained earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital structure- Theories of Capital structure (Net- Income, Net Operating Income, MM Hypothesis, Traditional Approach): Operating and Financial leverage, Determinants of capital structure

(13 Lectures)

UNIT IV:

Dividend Decision– Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice.

UNIT V: (13 Lectures)

Working Capital Decision: Concepts of working capital, the risk- return trade off, source of short- term finance, working capital estimation, cash management, receivables management, inventory management and payable management.

Suggested Readings:

1. Horne. J. C. Van and Wackowich, *Fundamentals of Financial Management*, 9th edition, New Delhi Prentice Hall of India.
2. Levy H. and M Sarnat. *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
3. Johnson, R. W, *Financial Management*, Boston Allyn and Bacon
4. Joy. O. M. *Introduction to Financial Management*, Hornewood Irwin.
5. Kjan and Jain, *Financial Management, text and problems*, 2nd edition, Tata Mc Graw Hill New Delhi.
6. Pandey, I. M *Financial Management*, Vikas Publication.
7. Chandra P, *Financial Management, - Theory and practices*, (Tata Mc GrawHill).
8. Dr. B.K. Mehta, Dr. Kumari Anamika, Mrs. Keya Banerjee; *Financial Management*, Siksha Sagar, Agra.
9. Rustagi. R. P, *Fundamentals of Financial Management*, Taxmann Publication Pvt Ltd.
10. Singh J. K, *Financial Management, text and problems*, 2nd edition, Dhanpat Rai and Company, Delhi.
11. Singh, Surendra and Kaur, Rajeev, *Fundamentals of Financial Management*, Book Bank International.

Note: Latest edition of text books may be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B. Com (HONS.) CBCS

B.Com. HONS: Semester V

BCH 5.3A: DSE I: COMPUTER APPLICATION IN BUSINESS

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Course Contents

Unit I: Word Processing

7Lectures

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings).

Bullets and numbering, tabs, paragraph formatting, Indent, Page formatting. Header and footer, Mail merge Including linking with access database, Tables: Formatting the table, Inserting filling and formatting a table.

Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

Unit II: Preparing Presentation

6Lectures

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

Unit III: Spreadsheet and its Business Application

14Lectures

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet.

Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

Unit IV: Creating spreadsheet in the following areas:

13Lectures

- Ratio Analysis
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- Correlation and Regression

Unit V: Database Management System**20Lectures**

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports.

Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

Notes:

1. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B.Com. HONS: Semester V

BCH 5.3B: DSE I: E-COMMERCE

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: A student should become familiar with mechanism for conducting business transactions through electronic means.

Course Contents:

Unit I: Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E- Commerce, Supply Chain Management, and Customer Relations Management.

10 Lectures

Unit II: Planning Online- Business: Nature and Dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise. **13Lectures**

Unit III: Technology for Online- Business: Internet, IT Infrastructure, Middleware contents: texts and integrating E-Business application. **10Lectures**

Unit IV: Mechanism of making payment through internet: Online payment mechanism; Electronic payment system; payment gateways; visitor to website; tools for promoting websites; Plastic Money ; Debit Card, Credit Card. **10Lectures**

Unit V: Application in E- Commerce: E- Commerce Application in manufacturing, wholesale, retail and service sector. **10Lectures**

Unit VI: Security and Legal Aspects of E- Commerce: Threats in E- Commerce, Security of clients and Service- provider; Cyber Law – Information Technology Act 2000: An overview of major provisions. **07Lectures**

Suggested Readings:

1. Schnider Gary P. – “Electronic Commerce”
2. Chatterjee Charles – “E- Commerce Law for Small Business”

Note:

1. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
2. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

BCH 5.4.A: DSE II: E-FILING OF RETURNS

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To provide the students the conceptual and practical knowledge about electronic filing or returns.

Course Contents:**Unit I : Conceptual Framework****15Lecture**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing. Types of e-filing; e-filing process: relevant notifications.

Unit II: Income tax and E-filing of ITRs**18Lecture**

Introduction to income tax - basic terminology, types of assets, income taxable under different heads, basics or computation or total income and tax liability, deductions available from gross total income, PAN card, due date or filing of income tax return .Instructions for filling out form ITR-1. ITR-2, ITR-3.ITR-4.ITR-4S.ITR-S, ITR-6. Introduction to Income tax Portal: preparation of electronic return (practical workshops)

Unit III: TDS and e-filing of TDS returns**15 Lecture**

Introduction to the concept of TDS; provision regarding returns of TDS: types of forms for filing TDS returns; practical workshop one-filing on TDS returns.

Unit IV: GST and E-filing of GST returns**12Lecture**

Introduction to GST, Registration; relevant notifications regarding e-filing of GST returns: steps for preparing GST returns: practical workshop on-filing of GST returns.

Suggested Readings:

I. Ahuja, Girish..and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House.

Software's:

- I. Excel Utility available at incometaxindiaefiling.com

Note:

1. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

BCH 5.4B: DSE II: ENTREPRENEURSHIP

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective:

The objective of this course is to acquaint the students with entrepreneurship and small enterprises management.

Course Contents:

- Unit-I:** Entrepreneurship and its scope, Entrepreneurship as the process, career option, Need, values, attitude and motivation of entrepreneurs. **10 Lectures**
- Unit-II:** Becoming Entrepreneur, Personal and environmental barriers in entrepreneurship, Problems and stages for setting up a new venture, Franchising and entrepreneurial experiences, Select case studies of heading entrepreneurs in India. **13 Lectures**
- Unit-III:** Growth and Development of Small Scale Industries, Definition of small enterprise and their scope in emerging scenario, Incentives and concessions, Technology know-how and appropriate technology. **13 Lectures**
- Unit-IV:** Financial and Marketing Management of SSI, Financial planning, long term and short term credit flows, sources of finance including venture capital, project appraisals and financial institutions. Measures and facilities to SSI for exports, Legal aspects of SSI. **11 Lectures**
- Unit-V:** Case Study: The list of case studies to be provided in the class. **13 Lectures**

References:

- Desai ,Vasant , Small Scale Industries and Entrepreneurship, Bombay, Himalaya 1995.
- Staley ,E.andMorsey R.Small scale Industries in developing Countries. New York ,McGrow Hill.
- Malhotra I. S and Gupta S.L. Management of Small scale Industries. New Delhi, Galgotia.
- Drucker , Peter F. Innovation and Entrepreneurship, East west Press (P) Ltd.,1992.
- Gupta , C.B and Srinivasan, Entrepreneurial Development in India.
- Taneja S and Gupta S.L., Entrepreneur Development - New Ventures Creation, Galgotia Publishing Co.,2001.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

Semester VI

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: To provide knowledge of GST and its practical application in day to day life.

Course Contents

UNIT – I	Introduction: GST Basics, Objective of implementation of GST, Benefits of GST, Component of GST, Important Definitions, Meaning and Scope of Supply. 10 Lecture
UNIT – II	Levy and Collection of Tax: Tax Liability on Composite and Mixed Supply, Levy and Collection of Tax, Composition Levy, Exemption from Tax. 12 Lecture
UNIT – III	Valuation of Supply: Valuation of Supply where the consideration is not wholly in money. 12 Lecture
UNIT – VI	Input Tax Credit: Eligibility and Condition, Apportionment of credit in case of taxable and exempt supply. 12Lecture
UNIT – V	General Procedures: Registration, Amendments and cancellation of registration, Tax Invoice, Credit & Debit Notes, Accounts and Records, Period of retention of accounts, Filing of Returns. 14 Lecture

References:-

1. Taxman's GST Ready Reckoner.
2. India GST – Jayaram Hiregange & Deepak Rao.
3. Handbook of GST in India: Concept & Procedures, Rakesh Garg & Sandeep Garg.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B. Com (HONS.): Semester – VI
Paper code- BCH 6.2: PRINCIPLES OF MARKETING

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit I

10Lectures

1. Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.
2. **Consumer Behaviour-** An Overview: Consumer Buying Process, Factors influencing consumer buying decision

Unit II

14 Lectures

3. **Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
4. **Product:** Meaning and importance, Product classification; concept of product mix; Branding, packaging and labeling; Product- Support; Product Life- Cycle; New Product Development.

Unit III

12Lectures

5. **Pricing: Significance,** Factors affecting price of a product, pricing policies and Strategies.
6. **Promotion:** Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

Unit IV

12Lectures

7. **Distribution:** Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.
8. **Retailing:** Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario.

Unit V

12Lectures

9. **Rural marketing:** Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.
10. **Recent development in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing.

Suggested Readings:

1. **Kotler**, Philip, Gary Armstrong, Prafulla agnihotri and Ahsaan UI Haque, *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing Concepts and Cases*. (Special IndianEdition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*, Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*. Cengage Learning.
5. Pride, William M., and D. C Ferell. *Marketing: Planning, Implementation &Control*. Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D’Amico. *Marketing; Creating and Keeping Customers in an E- Commerce World*. Thomson Learning.
8. Chhabra, T. N., and S. K. Grover, *Marketing Management*. Fourth Edition. Dhanpat Rai& Company.
9. *The Consumer Protection Act1986*.
10. Iacobucci and Kapoor, *Marketing Management: A south Asean Perspective*. Cengage Learning.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B. Com (HONS.): Semester – VI
Paper code- BCH 6.3.A: DSEIII: NEW VENTURE PLANNING

Duration Time: 3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Course Contents:

Unit I: Starting New Ventures

13 Lectures

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

13 Lectures

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.

Unit III: The Search for Entrepreneurial Capital

10 Lectures

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporation's (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

Unit IV: The Marketing Aspects of New Ventures

12 Lectures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation, Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

12 Lectures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill,

India.

3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata Mc Graw Hill.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B. Com (HONS.):**Semester – VI****Paper code- BCH 6.3.B: DSEIII: COMPUTERISED ACCOUNTING****Duration Time: 3Hrs****Marks: 100****Lecture: 60****(End Semester 70 Marks + Mid Semester 30Marks)****Objective:** To gain knowledge of computer Accounting.**Course Contents:**

Unit1.	INTRODUCTION: Meaning of Computerized Accounting, Implementation of Accounting Cycle in Computerized Accounting, Old methods and machines used in accounting, Basics of Computerized Accounting, Computerized Processing system, Advantages and disadvantages of using the computer in accounting, Accounting packages : Custom Tailored vs. Standardized packages, single vs. multiple user, Consideration for Selection of a good Accounting package, Top Accounting Software's in the market. 15 Lectures
Unit2.	ORGANIZATION OF ACCOUNTING DATA: Organizing and storing accounting data, Concept of Data processing, Techniques of Storage of Data, Concept of Data Warehouse, The Lifecycle of Data, Concept of Database Archiving, Functions of Accounting, Basics of Accounting Process, Traditional Computerized Accounting Systems: File-Oriented Systems, Designing simple accounting vouchers, Extracting desired accounting information from sources, Database Approach to Accounting Systems. 18 Lectures
Unit3.	BASICS FUNDAMENTALS OF ACCOUNTING ANDGENERATING REPORTS: Basics of Accounting ledger, How to write Ledger, Balancing the Accounts, Necessity of Ledger, Differences between Journal and Ledger, Accounting Sub Journals - Cash Book, Basics of Cash Book, Trial Balance, Balance Sheet.(USING ACCOUNTING SOFTWARE) 17 Lectures
Unit4.	EXPOSURE TO ERP: Basics of ERP, Advantages of ERP: ERP accounting and financial modules. 10 Lectures

Suggested Readings:

1. Basset P.H. – Computerised Accounting.
2. Computerised Accounting - Combined Text and Workbook – by Kaplan A.C

Note:

1. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B. Com (HONS.)

B.Com. HONS: Semester VI

BCH 6.4: DSEIV: PROJECT WORK

Marks: 100

Objectives: Project exercise helps students to understand the methodology of research. Students will get research exposure through the process.

Project topics will be given by the Department.