ALABBAR SCHOOL OF MANAGEMENT

RAFFLES UNIVERSITY, NEEMRANA

Proposed

Course Structure of Teaching & Evaluation

For

Bachelor of Commerce (B.Com)

(Four-year Program as per NEP-2020)

Effective from the Session: 2026-27

Course Structure of Teaching & Evaluation for B.Com, w.e.f. 2026-27

Contents

Course Structure of Teaching & Evaluation B.Com(H)

BCOM: Semester-I

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1		DSC	Principles of Management	4	0	0	20	40	60	40	100	4
2		DSC	Financial Accounting	4	0	0	20	40	60	40	100	4
3		DSE	Microeconomics	4	0	0	20	40	60	40	100	4
4		MDC	Business Statistics	4	0	0	20	40	60	40	100	3
5		SEC	Fundamentals of Computer and IT	4	0	2	20	40	60	40	100	3
6		AECC	English language	2	0	0	10	20	30	20	50	2
7		VAC	Human Values & Ethics	2	0	0	10	20	30	20	50	2
Total											**600**	**22**

BCOM: Semester-II

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-201	DSC	Human Resource Management	4	0	0	20	40	60	40	100	4
2	COM-202	DSC	Business Organization and Environment	4	0	0	20	40	60	40	100	4
3	COM-203	DSE	Cost Accounting	4	0	0	20	40	60	40	100	4
4	COM-204	MDC	Environmental Science and Sustainable Development	4	0	0	20	40	60	40	100	3
5	COM-205	SEC	MS Office	4	0	2	20	40	60	40	100	3
6	COM-206	AECC	Soft Skill and Personality Development	2	0	0	10	20	30	20	50	2
7		VAC	Basics of Yoga and Meditation	2	0	0	10	20	30	20	50	2
Total											**600**	**22**

BCOM: Semester-III

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-201	DSC	Advance Accounting	4	0	0	20	40	60	40	100	4
2	COM-202	DSC	Corporate Finance	4	0	0	20	40	60	40	100	4
3	COM-203	DSE	Auditing	4	0	0	20	40	60	40	100	4
4	COM-204	MDC	Financial Markets and Institutions	4	0	0	20	40	60	40	100	3
5	COM-205	SEC	Introduction to Share Market	4	0	2	20	40	60	40	100	3
6	COM-206	AECC	Business Communication	2	0	0	10	20	30	20	50	2
7		VAC	Happiness and Mental Well-being	2	0	0	10	20	30	20	50	2
Total											**600**	**22**

BCOM: Semester-IV

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-201	DSC	Macroeconomics	4	0	0	20	40	60	40	100	4
2	COM-202	DSC	Business Law	4	0	0	20	40	60	40	100	4
3	COM-203	DSC	Income tax Law and Practices	4	0	0	20	40	60	40	100	4
4	COM-204	DSC	Principal of Banking	4	0	0	20	40	60	40	100	4
5	COM-205	DSE	Marketing Management	4	0	0	20	40	60	40	100	4
6		AEC	Quantitative Aptitude and Logical Reasoning	2	0	0	10	20	30	20	50	2
Total											**550**	**22**

BCOM: Semester-V

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-501	DSC	Behavioral Finance	4	0	0	20	40	60	40	100	4
2	COM-502	DSC	International Finance	4	0	0	20	40	60	40	100	4
3	COM-503	DSC	Production and Operation Management	4	0	0	20	40	60	40	100	4
4	COM-504	DSC	Security Analysis and Portfolio Management	4	0	0	20	40	60	40	100	4
5	COM-506	DSE	Corporate Law Practices	4	0	0	20	40	60	40	100	4
6	COM-506	Internship	Summer Internship report	2	0	0	10	20	30	20	50	2
Total											**550**	**22**

BCOM: Semester-VI

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-601	DSC	Industrial Relation and Conflict Management	4	0	0	20	40	60	40	100	4
2	COM-602	DSC	Project Management	4	0	0	20	40	60	40	100	4
3	COM-203	DSC	Business Ethics and Corporate Governance	4	0	0	20	40	60	40	100	4
4	COM-605	DSC	Financial Analysis and Reporting	4	0	0	20	40	60	40	100	4
5	COM-205	DSE	International Business	4	0	0	20	40	60	40	100	4
6			Comprehensive Viva-voce	2	0	0	10	20	30	20	50	2
Total											**550**	**22**

BCOM: Semester-VII

S N	Paper Code	Course		L	T	P	Sessional Exams			ET E	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-701	Core	Business Research Methods	4	0	0	20	40	60	40	100	4
2	COM-702	Core	Office Management and Secretarial Practices	4	0	0	20	40	60	40	100	4
3	COM-703	Core	Consumer Behavior	4	0	0	20	40	60	40	100	4
4	COM-704	DSE	Working Capital Management	4	0	0	20	40	60	40	100	4
5	COM-705		***Research Project /Dissertation / Entrepreneurship***								100	6
										Total	**500**	**22**

BCOM: Semester-VIII

SN	Paper Code	Course		L	T	P	Sessional Exams			ETE	Total	Credits
		Type	Title				MT	IA	Total			
1	COM-801	Core	Fundamentals of Insurance	4	0	0	20	40	60	40	100	4
2	COM-802	Core	Operations Research	4	0	0	20	40	60	40	100	4
3	COM-803	Core	Human Resource Planning and Development	4	0	0	20	40	60	40	100	4
4	COM-804	DSE	Supply chain and Logistic Management	4	0	0	20	40	60	40	100	4
5	COM-805		***Research Project / Dissertation / Entrepreneurship***								100	6
										Total	**500**	**22**

Total Credit: 176

DSE	
Course Code	**Course Name**
COM-305	Financial Markets and Institutions
COM-306	Marketing Management
COM-405	Financial Derivative
COM-406	Human Resource Management
COM-504	Security Analysis and Portfolio Management
COM-505	Business Analysis and Valuation
COM-604	Behavioral Finance
COM-605	Financial Reporting and Analysis
COM-704	Consumer Behavior
COM-804	Human Resource Planning and Development

Syllabus for BCOM 2026-27 Onward

BCOM: Semester I

Paper COM-101: Principles of Management

Duration:3Hrs. **Marks: 100** **Credits: 4**

Course Objective

The objective of the course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply the multifunctional approach to organizational objectives.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: Explain the evolution of Management and its principles.
- CO2: Discuss the functions of management and their importance in business.
- CO3: propose the application of the principles of management in an organizational setup.
- CO4: Evaluate the global context for taking managerial actions of planning, organizing, and controlling.
- CO5: Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances

Course Contents

Unit I: Nature and functions of management

Definition, Nature- Features of Management, Management Functions, Management as a Process, Importance of Management, Management and Administration. Functional Areas of Management, Managerial Skills, Roles of a Manager, Levels of Management, Management as a Science, an Art and as a Profession.

Unit II History of Management

Schools of Management Thought, Classical Approaches: Systematic Management, Scientific Management, Administrative Management, Human Relations Movement and Contemporary Approaches: Quantitative Management, Organizational Behavior, Systems Theory, Contingency Theory

Unit III: Planning & Decision-Making

Planning – Meaning and Definition, Features, Steps in Planning Process, Approaches, Principles, Importance, Advantages and Disadvantages of Planning, Types of Plans, Types of Planning, Management by Objectives. Decision-making- Meaning, Characteristics, Decision-Making Process, Guidelines for Making Effective Decision, Types of Decisions.

Unit IV: Staffing

Staffing – Meaning, Nature, Importance, Staffing Process – Manpower Planning, Recruitment, Selection, Orientation and Placement, Training, Remuneration, Performance Appraisal, Promotion and Transfer.

Unit V: Direction, Supervision &Controlling

Direction – Definition, Nature, Need and Importance, Principles of Directing. Supervision – Role and Functions of a Supervisor, Effective Supervision, Direction and Supervision. Controlling – Meaning, Features, Importance, Control Process, Characteristics of an Effective Control System, Types of Control.

Suggested Readings:

- Drucker, F. Peter - Management-Tasks, Responsibilities & Practices.
- Koontz “O” Donnel Weirich - Elements of Management.
- Koontz H, “O” Donnel C - Management-A Book of Reading.
- Drucker, F. Peter - The Practice of Management.
- Terry and Franklin - Principles of Management

Note: The Latest edition of textbooks may be used.

Teaching Learning Process

Interactive classroom sessions with the help of PowerPoint presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Staffing, controlling, planning and decision making.

Paper COM-102: Financial Accounting

Duration: 3 Hrs. **Marks:100** **Credits: 4**

Course Objective

1. To understand the nature, scope, objectives, principles, concepts, and conventions of accounting and their application in recording business transactions.
2. To develop knowledge of the double-entry system of bookkeeping and the preparation of Journal, Ledger, and Cash Book.
3. To enable students to prepare Trial Balance, identify and rectify accounting errors, and prepare Bank Reconciliation Statements.
4. To understand the concept, need, and methods of depreciation and apply them in the preparation of final accounts.
5. To develop the ability to prepare Trading Account, Profit and Loss Account, Receipts and Payments Account, and Balance Sheet for both profit and non-profit organizations.

Course Learning Outcomes

After completing this course, the students will be able to:

CO1: Understand the fundamentals of accounting, including accounting concepts, conventions, accounting equation, principles, and the recording of business transactions.

CO2: Apply the double-entry system of bookkeeping to prepare Journal, Ledger, and Cash Book accurately.

CO3: Prepare Trial Balance, identify and rectify accounting errors, and prepare Bank Reconciliation Statements.

CO4: Explain the concept and methods of depreciation and apply them in accounting while preparing final accounts.

CO5: Develop the skills required to prepare Trading Account, Profit and Loss Account, Receipts and Payments Account, and Balance Sheet for profit as well as non-profit organisation.

Course Contents

Unit I:

Unit I Basic Accounting-Nature, scope and objectives of accounting: accounting as information system, users of accounting information. Accounting equation: Accounting concepts and conventions, capital and revenue expenditure; Accounting principles, rules of accounting for recording the transaction for different accounts.

Unit II Journal and Ledger: Double Entry System; Journal and recording of entries in journal; Ledger- Posting from Journal to respective ledger accounts. Preparation of Cash book.

Unit III Trial Balance: Need and objectives; Preparation of Trial Balance; Different types of errors in preparation of trial balance and the rectification of errors. Preparation of Bank Reconciliation statement.

Unit IV Depreciation Accounting: Meaning, Nature and application of depreciation, Various Methods and Preparation of final account.

Unit V Final Accounts: Preparation of Trading Account and Profit and Loss Account; Receipts and payments account, Preparation of Balance sheet for profit and non-profit organizations.

Recommended Book

- Pandey I M - Essentials of Management Accounting

Reference Book

- R.L. Gupta and V.K. Gupta - Financial Accounting (Pt-I, Pt-II)
- Bhattacharya and Dearden - Accounting for Management
- Shukla S M - Advanced Accounting
- Shukla M C and Grewal T S - Advanced Accounting

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Financial Accounting, Accounting for Partnership Firm, Accounting for Depreciation, Cost and Management Accounting

Paper COM-103: Microeconomics

Duration: 3 Hours.	Marks: 100	Credits: 4

Objective

The objective is to provide conceptual knowledge of Economic Theories and their application for Managerial Decisions.

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO1: Articulate the basic knowledge of the demand and supply functions.

CO2: Compute the concept of Law of variable proportion.

CO3: Enumerate and identify the types of market and product pricing.

CO4: Identify and develop the in-depth knowledge of business economics.

CO5: understand the importance of business economics and its terms.

Course Contents:

Unit I: Introduction

Definition, Nature and Scope of Business Economics, Wealth Definition, Scarcity Definition, Growth Definition, Production Possibility Curve, Circular Flow of Economic Activity, Economics as Science and as Art, Application of Economic theory to a Firm's Level Business Problems.

Unit II: Demand Analysis and Forecasting

Demand Analysis and Forecasting: Meaning of Demand, Determinants of Demand, Assumptions of Law of Demand, Elasticity of Demand, Demand Forecasting, Law of Supply, Elasticity of Supply.

Unit III: Cost and Production Analysis

Cost and Production Analysis: Different Concepts of Costs, Production Function, Cost Output Relationship, Law of Variable Proportion and Determining the Level of Production Cost. Law of Increasing Returns, Law of Decreasing Returns.

Unit IV: Pricing Under Different Market Conditions

Pricing Under Different Market Conditions: Nature of Market, Pricing under Perfect, Monopoly and Monopolistic Market Conditions. Pricing in Actual Practice, Cost Plus Pricing, Transfer Pricing.

Unit V: Profit Measurement and Appropriation

Profit Measurement and Appropriation: Economic vs Accounting Profit, Concept of True Profit, Factors in Profit Measurement, Appropriation of Profit Policy, and Capitalization of Profit. Business Cycle: Causes and Effects of Inflation and Recession, Measures of Economic Stabilization.

Reference books:

- Varshney, R L and Maheshwari - Managerial Economics
- Joel Dean - Managerial Economics
- Alexander, K J W and Kemp, A J - The Economics in Business
- Normal, N Parsh - Economic Analysis
- Mankar and Dinkar - Business Economics

Teaching Learning Process:

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods:

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords:

Demand Analysis and Forecasting, Cost and Production Analysis, Pricing Under Different Market Conditions, Profit Measurement and Appropriation

Paper COM-104: Business Statistics

Duration: 3Hrs. **Marks:100** **Credits:3**

Objective

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

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO1: Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis

CO2: Critically evaluate the underlying assumptions of analysis tools

CO3: Understand and critically discuss the issues surrounding sampling and significance

CO4: Discuss critically the uses and limitations of statistical analysis

CO5: Solve a range of problems using the techniques covered

Course Contents:

Unit I: Probability

Introduction, basic terminology, Types of probability, Probability rules, posterior probability.

Unit II: Probability distribution

Introduction, random variables, use of expected value in decision making, normal distribution, binomial distribution.

Unit III: Sampling and Sampling distribution

Introduction, random sampling, sampling distribution, relationship between sample size and standard error.

Unit IV: Estimation

Introduction, point estimate, interval estimate, confidence interval, sample size in estimation.

Unit V: Testing Hypothesis

Introduction, basic concept, testing procedure, testing hypothesis, measuring the power of hypothesis test. Testing of proportion.

Reference books:

- Vohra, N.D., (2009) Quantitative Techniques in Management, 4th edition, McGraw Hill
- Education.
- Vishwanathan, P.K., (2008) Business Statistics and Applied Orientation, 1st edition, Pearson
- Education.
- Rajagopalan, S. and Sattanathan, R., (2009) Business Statistics & Operations Research, 2nd
- Edition, McGraw Hill Education.
- Sharma, J.K., (2009) Operations Research: Problems & Solutions, 2nd edition, Macmillan India
- Ltd.
- Taha, Hamdy, (2008) Operations Research: An Introduction, 8th edition, Pearson Education.
- Render, Barry, Stair, R.M., Hanna, M.E., and Badri, (2009) Quantitative Analysis

for

- Management, 10th edition, Pearson Education
- Richard l. Levin and Devid S. Rubin, Statics for management, Pearson

Teaching Learning Process:

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods:

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords:

Probability, Sampling and Sampling distribution, Testing Hypothesis.

Paper COM-105: Fundamentals of Computers and IT

Duration: 3 Hours.	Marks: 100	Credits: 3

Duration:3Hrs. Marks:100
Credits: 3

Course Objective

Computers have become an integral part of work life of every individual. Today's pace of corporate functioning cannot even be thought of without computers. Keeping into mind such a necessity, this paper is introduced to help the students learn the basic skills of operating a computer and office automation.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand the concept of input and output devices of Computers and how it works.

CO2: Understand the concepts, structure, types, and design of operating Systems.

CO3: Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels

CO4: Understand evolution of internet, its application, and its basic services.

CO5: Recognize when to use each of the Microsoft Office programs to create professional and academic documents

CO6: Create and design a word document for general office use.

CO7: Students will have a working knowledge of paragraph formatting, macro and mail-merge in MS-Word.

Course Contents

Unit I: Introduction to Computers

Computer defined, Classification of computers, Basic computer organization, Input devices, Output devices, Primary Memory (ROM, RAM), Secondary Memory, Binary digit system, Bits, Bytes, Other units of memory, Software (Application software, Operating Software).

Unit II: Microsoft Word

Introduction to Toolbars, Menus, Ribbons, Text formatting, Finding, and replacing text, inserting illustrations (picture, clipart, shapes, SmartArt, Chart), Headers, Footers, Text box, Word art, Symbols, Page setup, Watermark, Page border, Paragraph formatting, grouping, ungrouping, Mail merge, Spell check, Word count, Zoom, Save, save as, Printing documents, Print preview

Unit III: Microsoft Excel

Introduction to components of Excel window interface, Toolbars, Worksheet concept, Cell address, Formatting, Cell alignment, Conditional formatting, Inserting, Deleting and formatting cell, Auto sum, Sorting & Filtering, Inserting illustrations (picture, clipart, Shapes, SmartArt), Inserting and formatting charts, Text box, Header & Footer WordArt, Object, Symbol, page layout, Basic formulas (sum, multiplication, average, maximum, minimum, percentage), Spellcheck, Inserting & editing comment, Save, Save as, Printing, Print preview, Page break view.

Unit IV: Microsoft PowerPoint

Introduction to components of PowerPoint window interface, Toolbars, Slide layout, design, Slide formatting, arranging, and ordering, inserting tables, Illustrations (Picture, Clipart, Shapes, SmartArt, Chart, Text box, Header & Footer, WordArt, Movie, Sound, Slide animation, Slide transition, Slide show basics, Slides handout, Slides sorter, Printing handouts, Print preview.

Unit V: Networking and Internet

Computer networking basics, Network topology (Star, Ring, Bus, Hybrid, LAN, WAN, MAN, Internet surfing, Internet browsers (Mozilla, Internet explorer, Chrome, Opera), Opening & operating email accounts, Dropbox, Instant messaging, Search engines

Recommended Readings

- Sinha, P.K. and Sinha, Priti, Computer fundamentals, BPB Publications, New Delhi, Sixth Edition, 2011.
- Peter Norton, Introduction to Computers, Tata McGraw Hill, Sixth Edition, 2009.

Behrouz Forouzan, Data Communication, and networking, TMH

Other Recommended Readings

- http://www.hitmill.com/computers/intro.html (Web Link)
- http://en.wikipedia.org/wiki/Computer (Web Link)
- http://www.ckls.org/attachments/article/273/Introduction%20to%20Computers.pdf (Web Link- Article)
- http://windows.microsoft.com/en-in/windows-vista/introduction-to-computers (Web Link)
- http://www.itnewb.com/tutorial/Introduction-to-Computers-The-Basics (Web Link)

http://www.library.pima.gov/pdf/powerpoint2010quickguide.pdf (Web Link-Article)

http://www.slideshare.net/oerafrica/introduction-to-microsoft-powerpoint-2010-for-microsoft-windows-slides (Web Link)

http://www.slideshare.net/oerafrica/introduction-to-microsoft-powerpoint-2010-for-microsoft-windows-assessmentquiz (Web Link)

http://www.austincc.edu/emeyerth/exceltutor1.htm (Web Link)

http://www.functionx.com/excel/Lesson01.htm (Web Link)

https://vula.uct.ac.za/web/learnonline/manuals/CET%20MS%20Excel%202007%20Training%20Manual%20v1.1.pdf (Web Link-Article)

http://office.microsoft.com/en-in/starter-help/introduction-to-excel-starter-HA010385336.aspx (Web Link)

http://www.nashualibrary.org/documents/IntroductiontoMicrosoftWord2010handout.pdf (Web Link-Article)

http://www.jus.uio.no/english/studies/studentservices/juriteket/guide-master-w10.pdf (Web Link-Article)

http://www.gcflearnfree.org/word2010/1 (Web Link)

http://www.diglitny.org/pdfs/hndout_34BasicWord2010Handout.pdf (Web Link-Article)

http://www.ece.sunysb.edu/~tom/Robertazzi-Basics-Comp-Net-11-28-11.pdf (Web Link)

http://unsweb.aucegypt.edu/UNSWEB2/NetIntro.htm (Web Link)

http://www.unicom.com/pw/web-intro/ (Web Link)

http://en.wikipedia.org/wiki/History_of_the_Internet (Web Link)

http://www.engr.sjsu.edu/gaojerry/course/cmpe296u/slides/introduction.pdf (Web Link-Article)

http://www.ece.sunysb.edu/~tom/Robertazzi-Basics-Comp-Net-11-28-11.pdf (Web Link)

http://betterexplained.com/articles/a-simple-introduction-to-computer-networking/(Web Link)

http://en.wikipedia.org/wiki/Computer_network(Web Link)

Note: Latest edition of readings may be used

Teaching Learning Process

Theory/ numerical with examples, Practical Lab Lectures

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Computer, ROM, RAM, Microsoft Office, Network, Internet

Paper COM-106: English Language

Duration: 3 Hours.	Marks: 100	Credits: 4

Course Objective:
This course aims to develop students' basic English language proficiency for effective academic and professional communication. It focuses on grammar, writing, reading, and oral communication skills through practical applications.
Course Outcomes (COs):
After completing the course, the learner will be able to:

- **CO1:** Understand and apply basic grammatical structures and rules in written and spoken English.
- **CO2:** Demonstrate effective writing skills through précis, letter, e-mail, and business writing.
- **CO3:** Develop oral communication skills through presentations, speeches, and group discussions.
- **CO4:** Analyze and comprehend written texts using appropriate reading and comprehension techniques.
- **CO5:** Apply English language skills effectively in academic, professional, and real-life communication contexts.

UNIT 1: Grammar and Writing Skills

Tenses: Present, Past and Future Tenses, Simple, Continuous and Perfect Forms, Rules, Structure and Usage of Tenses, Sentence Formation and Practical Application of Tenses, Précis Writing: Concept, Importance and Techniques, Letter Writing: Formal and Informal Letters, E-mail Writing: Format and Professional Usage, Business Writing: Clarity, Tone and Structure.

UNIT 2: Oral Communication and Comprehension Skills

Presentation Skills: Planning, Structuring and Delivery, Speech: Types and Techniques, Group Discussion: Communication Skills, Participation and Evaluation, Reading Comprehension: Techniques for Understanding Passages, Jumbled Sentences: Logical Arrangement, Paragraph Formation: Coherence and Sequencing, Practical Application of Reading and Communication Skills.

Suggested Reading:

1. Bisen, Vikram – *Business Communication*
2. Whitmell, Clare – *Business Writing Essentials*
3. ICFAI Center for Management Research – *Business Communication*
4. Murphy, Raymond – *Essential English Grammar*
5. Wren & Martin – *High School English Grammar & Composition*

Paper COM-107: Human Values and Ethics

Paper COM-107: Human Values and Ethics
Duration: 2 Hrs. Marks: 50 Credits: 2

Course Outcomes:

- Students will demonstrate a comprehensive understanding of the importance of human values and Ethics in their personal lives and professional careers.
- Students will develop critical thinking abilities to assess how family, society, and educational institutions shape the incorporation of human values, clarifying their individual roles in fostering moral development.
- Students will be able to apply human values and ethics in real-life settings and will be able to deal with the ethical challenges prevalent in the institutions.

Unit I

Human Values: Definitions & Types of Values: personal, social, and cultural; Core values. Ethics: Definition, Ethics vs Values, Importance of Ethics, The Role of Ethics in Society. Integrity: Meaning and its role in Personal life.

Unit II:

Ethical Dilemma: Meaning and Nature, Common Ethical Dilemmas. Ethical Decision Making: Meaning & Steps in Ethical Decision Making: identifying the problem, considering options, evaluating consequences, making a decision.

Challenges for ethical practices in institutions: Ragging, suicide and need for educational counselling, violence and peaceful protest, conflict resolution.

Suggested readings:

Kiren, J. *Professional Ethics and Human Values.*

Vee, A. (2007). *A Textbook on Professional Ethics and Human Values*. New Delhi, India: New Age International (P) Ltd.

Dharanikota Suyodhana. (Year). *Professional Ethics and Morals*. Maruthi Publications.

Mavudeen, A., Rathman, R. K., & Vijayakumaran, M. *Professional Ethics and Human Values*. Laxmi Publications.

Murthy, P. S. R. (Year). *Indian Culture, Values and Professional Ethics*. BS Publications

BCOM: Semester-II

Paper COM-201: HUMAN RESOURCE MANAGEMENT

Duration: 3Hrs. **Marks: 100** **Credit: 4**

Objective

This module introduces the students with the key concepts, theories, tools & techniques of human resource management. The range of concepts that students will be introduced to include philosophy of HRM, human resource planning, job analysis, recruitment & selection, training & development, compensation & labor relation. By the end of the module, students will be fully equipped with the skills & techniques required to plan & manage the human resource in the organization.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand the basic concepts, nature, scope, objectives and functions of Human Resource Management.

CO2: Explain Human Resource Planning, Job Analysis, Recruitment and Selection procedures.

CO3: Understand the concepts and practices of Training & Development, Performance Appraisal and Career Development.

CO4: Analyze Compensation Management, Employee Welfare, Industrial Relations and Grievance Handling.

CO5: Understand Promotion, Transfer, Separation and recent developments in Human Resource Management.

Course Contents

Unit I: Human Resource Management - An Overview

Human Resource Management (HRM): Meaning, Nature and Scope, Objectives and Importance of HRM, Evolution of HRM, Functions of HRM, Difference between Personnel Management and Human Resource Management, Role and Qualities of HR Manager, Human Resource Policies, Challenges of

Human Resource Management.

Unit II: Human Resource Planning (HRP), Recruitment and Selection

Human Resource Planning: Meaning, Objectives, Importance and Process; Job Analysis, Job Description and Job Specification; Recruitment: Meaning, Sources and Methods of Recruitment; Selection: Meaning and Selection Process, Interview, Placement, Induction and Orientation.

Unit III: Training & Development Performance Appraisal and Compensation Administration

Training and Development: Meaning, Objectives, Importance and Methods of Training; Performance Appraisal: Meaning, Objectives, Importance and Methods of Performance Appraisal; Compensation Management: Meaning and Objectives, Wage and Salary, Incentives, Bonus, Fringe Benefits and Employee Welfare.

Unit IV: Grievance Handling and Industrial Relation

Employee Relations: Meaning and Importance, Employee Welfare, Health and Safety, Discipline; Industrial Relations: Meaning, Objectives and Importance, Trade Unions, Collective Bargaining, Grievance Handling and Workers' Participation in Management.

Unit V: Promotion, Transfer and Separation

Promotion: Meaning, Objectives and Types; Transfer: Meaning, Objectives and Types; Separation: Resignation, Retirement, Lay-off, Retrenchment and Dismissal; Career Planning and Career Development, Work-Life Balance, Green HRM, E-HRM and Emerging Trends in Human Resource Management.

Recommended Book

- V.S.P. Rao, *Human Resource Management: Text and Cases*, Latest Edition, Excel Books, New Delhi.
- K. Aswathappa, (2009): Human Resource Management- Text & Cases 5e, India, McGraw Hill.

Reference Books

- Dessler & Varkkey, (2010): Human Resource Management 11e, India, Prentice Hall.
- Decenzo & Robbins, (2006): Fundamentals of Human Resource Management, Wiley.
- Dipak Kr. Bhattacharyya, (2010): Human Resource Management 2e, India, Excel Books.
- Bernardin, (2007): Human Resource Management- An Experimental Approach, India, TATA McGraw Hill.
- Snell &Bohlander, (2008): Human Resource Management, India, South- Western Cengage Learning

- Note: Latest edition of readings may be used.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Human Resource Management, Human Resource Planning, Job Analysis, Recruitment, Selection,Training and Development, Performance Appraisal,Compensation Management, Employee Relations, Industrial Relations, Grievance Handling, Promotion, Transfer, Separation, HR Analytics, E-HRM, Green HRM, Artificial Intelligence in HRM.

Paper COM-202: Business Organization and Environment

Duration: 3 Hours.	Marks: 100	Credits: 2

Duration:3Hrs. Marks:100
Credits: 4

Course Objective

This module provides students with an elaborative understanding of organizational behavior, its key principles, concepts & theories. The range of concepts & theories that students will be introduced includes foundation of individual behavior, groups & group dynamics, motivation, leadership, organization design, organization structure, work stress, organization culture, organization change. By the end of the module, students will be fully equipped with the knowledge and skills required to understand & deal human behavior in the organization as individual, group member & organization.

Course Learning Outcomes

After completing this course, the students will be able to:

CO1: Identify and evaluate social, cultural, legal, and technical factors in business environment.

CO2: Describe the various economic system and sectors.

CO3: Discuss economic planning and policies of Indian economy.

CO4: Apply ethical values and social responsibilities in business.

CO5: Explain International economic grouping and organizations.

Course Contents

Unit I: Foundations of Individual Behavior

Introduction and Conceptual framework of OB- Nature & Scope of Organizational Behavior. The organization and the individual; Personality: Determinants and Attributes, Big Five Model; Major Personality Attributes: Locus of Control, Machiavellianism, Self Esteem, Self-Monitoring, Type A & B personality, Risk taking ability; Learning and Learning Theories: Concept, Law of Effect, Classical Conditioning, Operant Conditioning, Social Learning Theory.

Reinforcement Theory and OB Modification Process and its Advantages; Attitudes: Concept, its components and various job-related attitudes, Job satisfaction and its impact on OB; Values: Concept, types of values, Robbin's Dominant Work Values today, Hofstede's Values Across Cultures, Javidan & House's The G.L.O.B.E. Findings; Perception: Definition, factors affecting individual perception, Perceptual Selectivity.

Unit II: Motivation and Leadership

Motivation: Definition and concept, different types of motives; Theories of motivation: Maslow's Hierarchy of Needs, Herzberg's Two Factor theory, ERG theory, Vroom's Expectancy theory, Equity theory, Reinforcement theory and Behavior Modification; Leadership: Nature and Significance of leadership, Trait theory of leadership; Behavioral theories of leadership- Ohio State Studies, Michigan Studies, and Managerial Grid; Contingency theories - Fiedler's model, Hersey and Blanchard's situational theory, leader-member exchange theory, path goal theory, Charismatic leadership.

Unit III: Foundations of Group Behavior

Group: Definition, Classification of Groups, stages of group development, Group Structure, Group Processes, Strength and weakness of group over individuals; Team: Concept of team, Group v/s Team, Team Effectiveness, Different types of teams, how to convert an individual into team player; Conflict and Collaboration: Transitions in Conflict Thought, Functional versus Dysfunctional Conflict, Conflict Process.; Conflict Management: Techniques, Negotiation process, Bargaining strategies, Global implications.

Unit IV: Structural & Cultural Dimensions of OB

Organization Structure: Definition, Elements of Organization Structure, Common Organization Designs: simple Structure, Bureaucratic Structure, Matrix Structure; New Designs Option: Team Structure, Virtual Structure, Boundaryless Organization Structure; Factors affecting choice of different organization designs; Organization Culture: Meaning of Organizational Culture, Creating and Sustaining Culture, Countries and Culture, Employee Acculturation Process; Organizational Climate: Concept and How to build a more positive and employee centered climate.

Unit V: Organizational Change and Stress Management

Organizational Change: Change Concept, Forms of Change, Sources of Resistance to Change, Tactics to deal with resistance; Approaches/ Models to Managing Change: Lewin's Change Model and Nadler's Organizational Model, Action Research: Steps in action Research and Change agents; Stress Management: Work Stress, types of stress, stages of stress, causes of stress: extra-organizational, organizational, group and individual; Strategies to cope with stress: individual strategies and organizational strategies.

Recommended Book

- Robbins, Judge & Sanghi, (2009): Organizational Behavior 13e, India, Pearson, Prentice Hall

Reference Book

- L. M. Prasad, (2011): Organizational Behavior, India, Sultan Chand & Sons
- Hersey, Blanchard &Johnson, (2009), India, Pearson/ Prentice Hall
- Keith Davis: Organizational Behavior: Human Behavior at Work, McGraw Hill Book Co

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Organizational Behavior, Personality traits, Group behavior, Motivation, Leadership, Stress Management.

Paper COM-203: Cost Accounting

Duration: 3 Hours.	Marks: 100	Credits: 2

Duration:3Hrs. **Marks:** **100**
Credits:4

Objective

The subject of Management Accounting is basically Designed to equip the student with tools for analyzing financial and non-financial information which will help them in decision-making planning and control.

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO1: Understand various costing systems and management systems

CO2: Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques

CO3: Identify the specifics of different costing methods

CO4: Analyze cost-volume-profit techniques to determine optimal managerial decisions

CO5: Understand the significance of cost accounting in the modern economic environment

Course Contents:

Unit I: Introduction

Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

Unit II: Cost concept

Types of cost, Cost Accumulations, cost objects, cost classifications, cost applications, cost behavior, Techniques of Costing.

Unit III: Overhead

Classification, allocation, apportionment, and absorption of overhead. Under-and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.

Unit IV Methods of Costing

Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

Unit V:Cost -Volume -Profit Analysis

The Relationship of cost and profit with volume, use of CVP Analysis, Marginal Costing and Absorption costing, Breakeven point, contribution marginal Approach, Use of Break-even analysis.

Recommended Book

- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi

Reference Book

- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Golgotha Publishing Co., New Delhi.
- Arora, Mancos Accounting–Principles and Practice. Vikas Publishing House, New Delhi.
- Shukla, M.C., T.S. Grewal, and M.P. Gupta. Cost Accounting: Text and Problems.

- S. Chand & Co. Ltd., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.

Teaching Learning Process:

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods:

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords:

Cost Accounting, Profit Analysis, Method of Costing, Overheads.

Paper COM-204: Environmental science and sustainable Development

Duration: 3 Hours.	Marks: 100	Credits: 2

Duration: 3 Hours **Marks: 100**
Credits: 4

Objective:

To bring awareness about our environment in management students

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO2: Discover knowledge in ecological perspective and value of environment.

CO2: Understand the significance of various natural resources and its management.

CO3: Demonstrate a comprehensive understanding of the world's biodiversity and the importance of its conservation.

CO 4: Categorize different types of pollutions and their control measures. Discover effective methods of waste Management. Analyze global environmental problems and come out with best possible solutions.

CO 5: Understand the importance of environment by assessing its impact on the human world.

Course Contents:

Unit I: The multidisciplinary nature of environmental studies

Definition; Scope and importance; Need for public awareness

Unit II: Natural Resources:

Renewable and non-renewable resources:

Natural resources and associated problems.

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

Unit III: Ecosystems

- Concept of an ecosystem; Structure and function of an ecosystem
- Producers, consumers, and decomposers; Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure, and function of the following ecosystem:
  - Forest ecosystem; Grassland ecosystem; Desert ecosystem
  - Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit IV: Biodiversity and its conservation

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

Unit V: Environmental Pollution

- Definition; Causes, effects, and control measures of-Air pollution; Water pollution; Soil pollution; Marine pollution; Noise pollution; Thermal pollution; Nuclear pollution
- Solid waste management: Causes, effects, and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution

- Pollution case studies; Disaster management: floods, earthquake, cyclone, and landslides

Recommended Books:

- Lame, Marc, (2022). Environmental Management, Cambridge University Press; New edition, ISBN-13: 978-1009112062, PP-346.
- Agarwal, K.C., 2001, Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Sharma, B.K., 2001, Environmental Chemistry. Goel Publ. House, Meerut.

Teaching Learning Process:

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods:

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords:

Ecosystem, Natural Resources, Renewable and Non-Renewable Resource, Environmental Pollution

Paper COM-205: MS Office

Duration: 3 Hours.	Marks: 100	Credits: 3

Objective

The objective is to provide practical and conceptual knowledge of advanced MS Office tools (Word, Excel, PowerPoint) for business applications and decision-making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Apply advanced formatting and documentation techniques in MS Word.
CO2: Analyze and manage data using advanced Excel functions and tools.
CO3: Create professional presentations using MS PowerPoint.

CO4: Integrate MS Office tools for business problem-solving.
CO5: Develop efficiency in office automation and reporting.

Course Contents
Unit I: Advanced MS Word
Advanced Formatting Techniques, Styles and Themes, Page Layout and Section Breaks, Tables and Charts, Mail Merge, Track Changes and Comments, Document Protection, Inserting References (Footnotes, Citations, Bibliography).

Unit II: MS Excel – Intermediate Level
Worksheet Management, Cell Referencing (Relative, Absolute, Mixed), Functions (SUM, AVERAGE, IF, COUNT, VLOOKUP, HLOOKUP), Conditional Formatting, Data Validation, Sorting and Filtering.

Unit III: MS Excel – Advanced Level
Pivot Tables and Pivot Charts, What-if Analysis (Goal Seek, Scenario Manager), Data Analysis Tools, Charts and Graphs, Macros (Introduction), Financial Functions (NPV, IRR basics).

Unit IV: MS PowerPoint
Creating Professional Presentations, Slide Master, Themes and Templates, Animations and Transitions, Inserting Multimedia (Audio, Video), SmartArt and Charts, Presentation Delivery Techniques.

Unit V: Integration and Practical Applications
Linking Excel with Word and PowerPoint, Business Report Preparation, Dashboard Basics in Excel, Real-life Business Case Applications using MS Office tools.

Reference Books

- Sinha, P.K. – Computer Fundamentals
- Jain, V.K. – MS Office
- Shelly, Cashman & Vermaat – Microsoft Office Series
- Rutkosky – Microsoft Office Professional

Teaching Learning Process
Interactive classroom sessions, practical lab sessions, demonstrations, case-based learning, and assignments.

Assessment Methods
Class Tests, Practical Assignments, Presentations, Lab Work, End-Semester Examination.

Keywords

MS Word, MS Excel, MS PowerPoint, Data Analysis, Office Automation, Business Reporting

Paper COM-206 Soft Skill and Personality Development

Maximum Marks: 50 **Credits: 2**

Course Objectives: The aim of the course is to teach the students concepts of spoken and written communication.
Course Outcomes:
CO1: Understand and display effective use non-verbal communication and
CO2: able to appear for interviews, group discussions and other presentation
Program Outcomes (POs)
PO1: Demonstrate effective verbal, non-verbal, and written communication skills in academic and professional settings.
PO2: Develop confidence, interpersonal skills, and positive personality traits required for teamwork, leadership, and professional interactions.
PO3: Apply effective communication techniques in interviews, group discussions, presentations, debates, and public speaking.
PO4: Prepare professional documents such as resumes, letters, meeting minutes, and reports using appropriate business communication practices.
PO5: Exhibit ethical values, empathy, self-discipline, and a commitment to continuous personal and professional development.
Unit-I:
Conceptual Understanding of Communication; Cognition and Re-Cognition; Types of communication: Oral, Verbal, Non-verbal, Kinesics, Interpersonal, Group and Mass Communication, Communion, Barriers to communication; Values and Belief system. Spoken Communication; Art of debating, Elocution, Stage Anchoring, Group Discussion; Interviews; Quiz; Use of Jargon, Slangs and Vocabulary for effective Communication; Voice Modulation and Intonation; Clarity; Brevity; Articulation of thought and speech; Assertiveness; Affirmation.
Unit-II:
Written Communication, KISS rule; Resume writing; Letter writing; Taking notes; Recording minutes and preparing proceedings of meetings; Role of empathy and compassion, Presentation exercises and written communication exercises.

Text Books:

1. A. Barker, Improve Your Communication Skills, Kogan Page India Pvt Ltd., 2011.
2. A. Doff and C. Jones, Language in Use (Upper-Intermediate), Cambridge University, 1997.
3. J. Seely, The Oxford Guide to Writing and Speaking, Oxford University Press, 2005.
4. S. Khera, You Can Win, Macmillan Books, 2000.
5. S. Covey, 7 Habits of Highly Effective People, Simon and Schuster, 1990.
6. J. Collin, Perfect Presentation, Video Arts Marshal, 1999.
7. J. Rogers, Effective Interviews, Video arts Marshal, 1998.
8. R. Heller, "Effective Leadership: Essential Manager Series," DK Publishing, 2002.

Paper COM-207 Basics of Yoga and Meditation

B.Com. (Hons.): Semester-III

PAPER COM-301: ADVANCED ACCOUNTING

Duration: 3 Hrs. **Marks: 100** **Credits: 4**

Course Objectives

Knowledge: Develop a comprehensive understanding of accounting standards, financial reporting, share capital accounting, and partnership accounting in accordance with accepted accounting principles and statutory requirements.

Analytical Skills: Enable students to interpret and analyze financial statements, accounting standards, and corporate financial disclosures for informed decision-making.

Practical Application: Develop the ability to prepare accounting records and financial statements relating to share capital, partnership admission, retirement, dissolution, and other advanced accounting transactions through practical problem-solving.

Professional Competence: Familiarize students with Indian Accounting Standards (Ind AS), IFRS convergence, financial reporting practices, and partnership accounting to enhance professional and ethical accounting competence.

Learning Outcomes

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

Course Outcomes	Description

CO1	Explain the concepts, objectives, benefits, and standard-setting process of Accounting Standards, IFRS, and Ind AS, along with their role in financial reporting.
CO2	Interpret and evaluate various financial reporting frameworks, including Corporate Annual Reports, Segment Reporting, Interim Financial Reporting, and Integrated Reporting.
CO3	Apply accounting principles to record and prepare transactions relating to share capital, including issue, forfeiture, reissue, bonus issue, rights issue, and buy-back of shares.
CO4	Analyze and prepare partnership accounts relating to admission, retirement, goodwill valuation, revaluation of assets and liabilities, and adjustment of partners' capital accounts.
CO5	Prepare accounts relating to dissolution of partnership firms, including realization accounts, settlement of partners' accounts, insolvency of partners, and piecemeal distribution of cash using appropriate accounting principles.

Course Contents

Unit-I: Accounting Standards

Concept and Benefits; Stages and Process of Standards settings in India, IFRS: History, Objectives; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; Harmonization in Accounting and Reporting; Accounting Standards issued by ICAI (including Ind AS as per IFRS): Brief Overview.

Unit-II: Financial Disclosures and Reporting

Concepts, Objectives and History, Corporate Annual Report, Segment Reporting, Interim Financial Reporting and Integrated Reporting.

Unit-III: Accounting for Share Capital

Accounting for Share Capital: Issue of Shares at Par, Premium and Discount, Oversubscription and Pro-rata Allotment, Calls in Advance and Calls in Arrears, Forfeiture and Reissue of Shares. Issue of Bonus Shares, Rights Issue and Buy-back of Equity Shares.

Unit-IV: Partnership Accounts-I

Meaning of Partnership, Partnership Deed, Fixed and Fluctuating Capitals, Accounting Treatment of Goodwill, Admission of a Partner, Retirement of a Partner, Revaluation of Assets and Liabilities, Adjustment of Accumulated Profits and Reserves, Calculation and Settlement of Retiring Partner's Dues (including problems).

Unit-V: Partnership Accounts-II

Dissolution of a Partnership Firm, Realisation Account, Settlement of Accounts, Insolvency of One or More Partners, Application of Garner v. Murray Rule in India, Piecemeal Distribution of Cash, Proportionate Capital Method and Maximum Loss Method (including problems).

References:

- Amitabha Mukherjee, Illustrated Guide to Indian Accounting Standard Standards (IndAss) and IFRSs, Taxmann, New Delhi
- Andrew Higson, Corporate Financial Reporting, Sage Publication India Pvt. Ltd., New Delhi
- B D Chatterjee, Accounting Standard with Financial Reporting, Taxmann ,Delhi
- D.G. Sharma, *Advanced Accounting (IPCC)*, Taxmann Publications.
- Dr. G. Yogeshwaran & Julia Allen, *Advanced Accountancy*, PBP Publications.
- Jain, Pareek and Khandelwal, Higher Accounting, RBD Publishing House, Jaipur
- Prof. B. Amarnadh, *Advanced Accounting*, Seven Hills International Publishers
- R.L. Gupta & Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons.
- R.L. Gupta & V.K. Gupta, *Principles and Practice of Accounting*, S Chand & Sons.
- S.N. Maheshwari & S.K. Maheshwari, *Financial Accounting*, Vikas Publishing House.
- S.N. Maheshwari & V.L. Maheshwari, *Advanced Accountancy (Vol. II)*, Vikas Publishing House.
- S.P. Jain & K.L. Narang, *Accountancy–III*, Kalyani Publishers.
- T.S. Reddy & A. Murthy, *Advanced Accountancy*, Margham Publications.
- Tulasian, *Accountancy–III*, Tata McGraw Hill.

Paper COM-302: CORPORATE FINANCE

Duration: 3Hrs **Marks: 100** **Credits: 4**

Objective

The focus in this paper would be on issues related to finance in the Indian Corporate Sector. The contents are related to the practices observed in Indian Corporate Sector. The objective is to enable and equip the future managers with basic tools for applying financial analysis.

Curriculum

Unit I: Introduction to Financial Management

Meaning, objectives and scope, conflicts in profit versus wealth or value maximization principle, Time value of money.

Unit II: Valuation of Securities and Investment Decisions

Defnitions. Types of Securities, Valuations of Bond, Types of Yield associated with Bond, Valuation of Preference share, Valuations of Equity. Capital budgeting techniques-Net Present Value Method, Internal Rate of Return Method. Cost of Capital-equity and debt.

Unit III: Cost of Capital and capital Structure: cost of individual source of finance, cost of debenture, cost of preference share, cost of equity, cost of Term loan, weighted cost of capital, theory of capital structure, traditional approach, Net income, Net operating Income ,MM approach.

Unit IV

Risk and Return

Calculating risk and return for individual securities, Beta estimation, overview of capital market theory, Characteristic line, Securities market line.

Unit V:

Short term financing, Leverage and Dividend Policy:

Management of Working Capital, Cash management, Inventory Management, Receivables Management, working capital leverage. Leverage- operating, financial and composite leverage, Dividend policy.Grahm-Dodd model, Walter Model, Gordon model, MM model.

Reading List

- **Recommended Book**
- I. M. Pandey, (2010): Financial Management, Vikas Publishing House

- **Reference Books**
- M Y Khan & P K Jain, Financial Management- Text, problems and cases, Tata McGraw Hills
- Dr. R. P. Rustagi (2011): Financial Management- Theory, concept and problems, Taxman Publications.

Paper COM-303: AUDITING

Duration: 3Hrs **Marks: 100** **Credits: 4**

Course Objective:
This course aims to provide a clear understanding of the concepts, principles, procedures, and techniques of auditing. It also focuses on the role, duties, and responsibilities of auditors and the relevant provisions of the Companies Act, 2013.
Course Outcomes (COs):
After completing the course, the learner will be able to:
CO1: Recognize the basic concepts, nature, objectives, principles, and latest developments in the field of auditing.
CO2: Describe the need, importance, and scope of auditing and explain the role, duties, powers, and responsibilities of auditors.
CO3: Demonstrate an understanding of the principles, procedures, techniques, and methods used in conducting an audit.
CO4: Interpret the contents, structure, types, and significance of audit reports and related audit communications.
CO5: Analyze the provisions of the Companies Act, 2013 relating to the appointment, qualifications, duties, powers, responsibilities, and liabilities of auditors and the conduct of auditing.

UNIT 1:

Introduction to Auditing: Meaning, Nature, Objectives and Scope of Auditing, Evolution and Development of Auditing, Need and Importance of Auditing, Advantages and Limitations of Auditing, Types of Audit, Audit and Investigation, Basic Principles of Auditing, Latest Developments in Auditing.

UNIT 2:

Auditor – Appointment, Powers, Duties and Responsibilities: Qualifications and Disqualifications of an Auditor, Appointment and Removal of Auditor, Rights, Powers, Duties and Responsibilities of an Auditor, Auditor's Independence, Professional Ethics and Code of Conduct, Liabilities of an Auditor, Auditor and Management Relationship, Auditor and Corporate Governance.

UNIT 3

Audit Procedures and Techniques: Audit Planning and Audit Programme, Audit Evidence and Documentation, Internal Control and Internal Check, Internal Audit, Vouching and Verification, Verification and Valuation of Assets and Liabilities, Audit Sampling, Analytical Procedures and Other Audit Techniques.

UNIT 4

Audit of Financial Statements and Audit Reporting: Audit of Cash and Bank Transactions, Audit of Purchases and Sales, Audit of Wages and Salaries, Audit of Fixed Assets, Investments, Debtors and Creditors, Verification of Capital and Reserves, Audit of Financial Statements, Auditor's Report: Meaning, Purpose and Contents, Types of Audit Reports, Qualified and Unqualified Reports, Audit Certificate and Audit Report, Reporting of Frauds and Other Matters.

UNIT 5

Auditing under Companies Act, 2013: Provisions of the Companies Act, 2013 relating to Auditors and Auditing, Appointment and Rotation of Auditors, Eligibility and Disqualifications of Auditors, Powers and Duties of Auditors, Auditor's Remuneration, Removal and Resignation of Auditors, Auditor's Report under the Companies Act, 2013, Auditor's Liability under the Companies Act, 2013, Key Provisions relating to Corporate Audit and Recent Developments in Auditing.

Suggested Readings:

1. Ainapure, V. & Ainapure, M. (2009). Auditing & Assurance. Delhi, India: PHI Learning.
2. Garg, P. (2022). Auditing & Assurance. Delhi, India: Taxmann Publication.
3. Kamal, G. (1980). Contemporary Auditing. Delhi, India: Tata McGraw Hill Publishing Company.
4. Kumar, R. & Sharma, V. (2015). Auditing Principles and Practice. Delhi, India: PHI Learning.
5. Roy, P.K. (2019). Auditing & Assurance (1 st Edition). Delhi, India: Oxford University Press.

6. Singh, A.K. & Gupta, L. (2011). Auditing Theory and Practice. Noida, India: Galgotia Publishing.
7. Tandon, B.N., Sudharsanam, S. & Sundarabahu, S. (2007). A Handbook on Practical Auditing. Delhi, India: S. Chand Publishing.
8. ICAI – Standards on Auditing, The Institute of Chartered Accountants of India.

Paper COM-304: FINANCIAL MARKETS INSTITUTIONS AND SERVICES

Duration: 3 Hrs. **Marks: 100**

Credits: 4

Objectives:

The focus in this paper would be on issues related to the financial markets & instruments along with different financial services and current scenario of

Indian financial system & markets. This paper introduces the financial market's products and services, markets and market participants. The objective of this course is to familiarize the student with the operations of Indian financial markets and basic concepts of different financial services along with the banking system.

Course Learning Outcome:

After completing the course, the student shall be able to:

CO1: Understand the role and function of the financial system in reference to the macro economy

CO2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

CO3: Evaluate and create strategies to promote financial products and services

CO4: Understand and analyses the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated

CO5: Apply and analyses the Concepts relevant to Indian financial markets and financial institutions

Course Contents:

Unit I: Introduction to the Financial System

Nature and role of financial system, financial system and financial markets, government intervention in the financial system, informal and formal financial system, components of formal financial system- institutions, intermediaries, markets and services, functions, and weaknesses of Indian Financial System.

Unit II: Introduction to Financial Markets

Money market and Capital market, money market instruments- T Bills, CPs & CDs. Capital Market-primary and secondary, methods of raising capital, Derivative concepts, Role of SEBI.

Unit III: Introduction to Financial services

Fund based and Fee based service. Conceptual aspect of factoring, forfeiting, credit rating, bill discounting, leasing, securitization, and consumer finance. Evaluation of strategic decisions regarding factoring, leasing, and merger & acquisitions.

Unit IV: Insurance and Mutual funds

Basic concepts of insurance and mutual funds, role of IRDA and AMFI

Unit V: Introduction to Banking

An overview of the different activities performed by a bank. Retail Banking: Concepts, forms, and products of retail banking. Corporate Banking: meaning, nature, functions, and products.

Recommended books:

- "Financial Markets and Services" E. Gordon & K. Natarajan, Himalaya Publishing House

Reference books:

- "Financial Markets, Institutions and Financial Services" Clifford Gomez, Prentice Hall of India
- "Financial Markets and Institutions-An Introduction to the Risk Management Approach" A. Saunders & M. M. Cornett. Tata McGraw Hills Publication
- "Indian Financial System" Bharti Pathak, Pearson Education.
- "Financial Institutions and Markets- structure, growth and innovations" L. M. Bhole & Jitendra Mahakud. Tata McGraw Hills

Publication

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Financial System, Financial Market, Insurance, Mutual Funds, Financial Services.

Paper COM-305: INTRODUCTION TO SHARE MARKET

Paper COM-306: Business Communication

Paper COM-307: HAPPINESS AND MENTAL WELL BEING

Duration: 3 Hrs. **Marks: 50** **Credits:1**

Course Objectives:

(1) To introduce students to the concept, theories, and importance of happiness and mental well-being in personal and professional life.

(2) To develop self-awareness, positive thinking, emotional balance, and personal growth through happiness-enhancing practices.

(3) To help students understand the relationship between happiness, productivity, employee engagement, and organizational success.

(4) To develop leadership competencies by promoting emotional intelligence, resilience, motivation, and employee well-being.
(5) To enable students to create positive, healthy, and inclusive workplace environments that support individual and organizational well-being.

Course Outcomes: By the end of this course, students will be able to:

CO1: Demonstrate an understanding of the concepts, theories, and determinants of happiness and mental well-being in personal and professional life.
CO2:. Apply self-awareness, mindfulness, gratitude, positive relationships, and goal-setting techniques to enhance personal well-being.
CO3:. Analyze the impact of happiness, employee engagement, stress management, and work-life balance on workplace productivity and performance.
CO4: Demonstrate the application of emotional intelligence, authentic leadership, resilience, and motivation to promote employee well-being and effective leadership.
CO5: Design strategies for developing positive, supportive, and inclusive workplace environments that foster organizational well-being and sustainable performance.

Unit-I: Foundations of Happiness and Personal Well-Being

Meaning and Definition of Happiness, Theories of Happiness, Importance of Happiness in Personal and Professional Life, Meaning of Mental Well-Being, Factors Affecting Mental Well-Being, Positive Psychology and Happiness, Nurturing Positive Relationships, Pursuing meaningful goals and finding purpose.

Unit-II: Happiness in Workplace and Business

The Impact of happiness on Productivity and Performance, Building a Positive work culture, Employee engagement and satisfaction, Managing stress and work – life balance, Promoting Resilience and emotion well- being , Emotional intelligence and its role in Leadership, Authentic leadership and employee well – being, Supporting employee mental health

Suggested Readings:

1. "The Happiness Advantage: The Seven Principles of Positive Psychology That Fuel Success and Performance at Work" by Shawn Achor
2. "Flourish: A Visionary New Understanding of Happiness and Well-Being" by Martin E. P. Seligman
3. "Authentic Happiness: Using the New Positive Psychology to Realize Your Potential for Lasting Fulfillment" by Martin E. P. Seligman
4. "The How of Happiness: A Scientific Approach to Getting the Life You Want" by Sonja Lyubomirsky

Recommended Reading (Suitable for Syllabus)

1. Mangal, S. K., & Mangal, S. (2024). *Positive Psychology: The Science of Happiness and Wellbeing*. **PHI Learning Pvt. Ltd., New Delhi.**
2. Baumgardner, S. (2024). *Positive Psychology*. **Pearson India Education Services Pvt. Ltd., New Delhi.**
3. Kumar, U. (2016). *Positive Psychology: Applications in Work, Health and Well-being*. **Pearson India Education Services Pvt. Ltd., New Delhi.**
4. Kumari, R. (2024). *Positive Psychology*. **Motilal Banarsidass Publishers Pvt. Ltd., New Delhi.**

5. Sahu, K. (Ed.). (2020). *Positive Psychology: Indian Perspectives*. **Anu Books Publishers & Distributors, New Delhi.**

B.Com. (Hons.): Semester-IV

Paper COM-401: MACROECONOMICS

Duration: 3 Hours Marks: 100
Credits: 3

Objective

The objective of the course is to provide conceptual and analytical understanding of macroeconomic theories and their application in analyzing national income, inflation, unemployment, and economic policies.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand the basic concepts and scope of macroeconomics.
CO2: Analyze national income and its measurement.
CO3: Evaluate theories of income, employment, and consumption.
CO4: Understand inflation, unemployment, and business cycles.
CO5: Analyze monetary and fiscal policy and their impact on the economy.

Course Contents

Unit I: Introduction to Macroeconomics

Meaning, Nature and Scope of Macroeconomics, Micro vs Macroeconomics, Circular Flow of Income (2-sector, 3-sector, 4-sector models), Basic Macroeconomic Variables.

Unit II: National Income Accounting

Concepts of National Income (GDP, GNP, NNP, NI, PI, DPI), Methods of Measurement (Production, Income, Expenditure), Difficulties in Measurement, National Income in India.

Unit III: Theories of Income and Employment

Classical Theory of Employment, Keynesian Theory of Employment, Consumption Function, Investment Function, Multiplier Concept.

Unit IV: Inflation, Unemployment and Business Cycles

Meaning and Types of Inflation, Causes and Effects of Inflation, Measures to Control Inflation, Unemployment (Types and Causes), Business Cycles (Phases and Theories).

Unit V: Monetary and Fiscal Policy

Money: Meaning and Functions, Supply of Money, Role of Central Bank, Monetary Policy, Fiscal Policy, Instruments and Objectives, Policy Implications in Indian Context.

References Books

1. Abel, A., Bernanke, B. (2016). Macroeconomics, 9th ed. Pearson Education.
2. Blanchard, O. (2018). Macroeconomics, 7th ed. Pearson Education.
3. Dornbusch, R., Fischer, S., Startz, R. (2018). Macroeconomics, 12th ed. McGraw-Hill.

4. Jones, C. (2016). Macroeconomics, 4th ed. W. W. Norton.
5. Mankiw, N. (2016). Macroeconomics, 9th ed. Worth Publishers.
6. D.N. Dwivedi – Macroeconomics
7. Mankiw – Principles of Economics
8. **Shapiro – Macroeconomic Analysis**
9. **H.L. Ahuja – Macroeconomics**
10. **Mishra & Puri – Indian Economy**

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

GDP, BOP, money, inflation, classical model, Keynesian model

Paper COM-402: BUSINESS LAW

Duration: 3 Hours Marks: 100
Credits: 3

Course Objective
1. To familiarize students with the fundamental principles of business and commercial laws
in India.
2. To enable understanding of the legal framework governing contracts

and sales
transactions.
3. To develop knowledge about the rights, duties, and obligations of parties under various
business laws.
4. To acquaint students with the legal provisions relating to negotiable instruments and their
practical applications in business.
5. To enhance analytical ability to interpret and apply business law concepts in real-world
business situations.

Learning Outcome

After completing the course, the student shall be able to:

CO1: Understand the legal framework governing business transactions in India.

CO2: Apply the provisions of the Indian Contract Act in practical commercial dealings.

CO3: Interpret the rights and duties of buyers and sellers under the Sale of Goods Act.

CO4: Analyze and handle issues related to negotiable instruments in financial transactions.

CO5: Demonstrate awareness of legal remedies and compliance in business operations.

Course Contents

Unit I – The Indian Contract Act, 1872 (General Principles)

Meaning, nature, and essentials of a valid contract; Offer and acceptance – definition,
communication, and revocation; Consideration – meaning, essentials, and exceptions;
Capacity to contract – minors, unsound mind, and disqualified persons; Free consent –
coercion, undue influence, fraud, misrepresentation, mistake; Legality of

object and
consideration

Unit II – The Indian Contract Act, 1872 (Performance and Discharge of Contract)

Performance of contract – rules, joint promises, and tender of performance; Discharge
of contract – by performance, agreement, impossibility, lapse of time, breach;
Remedies for breach of contract – damages, quantum meruit, injunction, specific
performance; Quasi-contracts – concept and types; Contingent and wagering
contracts.

Unit III – The Sale of Goods Act, 1930 (Formation and Terms of Contract of Sale)

Contract of sale – definition, formation, and essential elements; Conditions and
warranties – distinction and implied terms; Transfer of property in goods – rules and
significance; Performance of contract of sale; Rights of buyer and seller before and
after sale

Unit IV – The Sale of Goods Act, 1930 (Rights and Remedies)

Unpaid seller – definition, rights against goods and buyer; Lien, stoppage in transit,
resale, and auction sales; Remedies for breach of contract; Caveat emptor and
exceptions; Case laws under the Sale of Goods Act

Unit V – The Negotiable Instruments Act, 1881

Meaning, characteristics, and types of negotiable instruments; Promissory note, bill of

exchange, and cheque – features and distinctions; Parties to negotiable instruments
and their liabilities; Negotiation, endorsement, and crossing of cheques; Dishonour,
noting, protesting, and discharge of negotiable instruments; Penalties for dishonour
and relevant amendments under the Act

Reference books:

Singh, Avtar (2023) – Business Law, Eastern Book Company, Lucknow.
Tulsian, P.C. (2009) – Business Law, Tata McGraw Hill Education Pvt. Ltd., New
Delhi, 2nd Edition.
Garg, Sharad (2011) – Case Laws in Mercantile Law, Ramesh Book Depot, Jaipur.
Kuchhal, M.C. (2012) – Modern Indian Company Law, Shree Mahavir Book Depot, New Delhi, 27th Edition.
Naulakha, R.L. – Legal Aspects of Business, Ramesh Book Depot, Jaipur.

PAPER COM-403: INCOME TAX LAW AND PRACTICES

Duration: 3Hrs **Marks: 100** **Credits: 3**

Course Objective

This course aims at teaching Indian tax system, various heads of income and tax planning with reference to salaried persons. Students will also get an overview of income tax department's website and how to file a return. Students will learn legal ways of minimizing tax liability by making use of various tax exemptions and deductions.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Identify the basic concepts, definitions and terms related to

Income Tax CO2: determine the residential status of an individual

and scope of total income.

CO3: compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources

CO4: discuss the various deductions under Chapter VIA of the Income

tax act, 1961. CO5: compute the net total taxable income of an individual

Course Content:

Unit I:

Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning

Unit-II:

Residential Status of an Assessee, Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.

Unit-III:

Income from house property and Tax Planning Avail benefit of various deductions of let out and self-occupied property Measures regarding minimize tax liability under business and profession

Unit-IV:

Tax Planning of Long-term capital gains Exemptions relating to long term capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability, Income from other sources.

Unit-V:

Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions

Reference books:

- Vinodh.K. Sanguine, Direct taxes Law and Practice, Taxman's Publication, 2012- 13
- S Datey, Indirect Taxes-Law &Practice, Taxman's Publication, 2012-13
- Ravi Gupta and Ahuja, Systematic Approach to Income Tax, Barath Law House(p)Ltd,2012-13
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, 2012-13
- Kaushal Kumar Agrawal, Direct Tax Planning and Management, Edition 2007, Atlantic.
- Kaushal Kumar Agrawal, Corporate Tax Planning (Volume - 1) 6th Edition, Atlantic.
- Rajeev Puri and Puja Gaur, Corporate Tax Planning and Management, 13th Edition 2016 Kalyani Books.

Note: Latest edition of readings may be used

Teaching Learning Process:

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures,

case study approach is widely followed, role plays, seminars, tutorials project- based learning.

Assessment Methods:

Class tests/Assignments, Class participation, Presentations, End-semester examination Keywords:

Tax Planning, Long term capital gains, retirement.

Paper COM-404: Principal of Banking

Duration: 3 Hours.	Marks: 100	Credits: 2

Duration:3Hrs.	Marks:100	Credits:4

Course Objectives:

(1) To provide students with an understanding of the fundamental principles and functions of banking.

(2) To explore the role of banks in the financial system and their contribution to economic development.

(3) To examine the various banking products and services offered to individuals and businesses.

(4) To develop an understanding of the regulatory framework and ethical considerations in banking.

(5) To equip students with the knowledge and skills necessary for effective decision-making in banking operations.

Course Outcomes: By the end of this course, students will be able to:

CO1: Understand the nature and functions of banking and its importance in the financial system.
CO2: Analyze the different types of banking institutions and their roles in the economy.
CO3: Evaluate various banking products and services and their suitability for different customer needs.

CO4: Understand the regulatory framework governing banks and the ethical considerations in banking practices.
CO5: Apply banking principles and concepts in real-world scenarios and make informed decisions.

Course Content

Unit 1: Introduction to Banking

- Definition and functions of banking
- Evolution and importance of banks in the financial system
- Types of banking institutions
- Banking regulation and supervision
- Role of central banks and monetary policy

Unit 2: Retail Banking Services

- Deposit products and services
- Consumer lending and credit facilities
- Payment systems and electronic banking
- Retail investment and wealth management
- Customer relationship management in retail banking

Unit 3: Corporate and Commercial Banking

- Business loans and credit facilities
- Trade finance and international banking
- Cash management and treasury services
- Relationship management in corporate banking
- Risk management in commercial lending

Unit 4: Investment Banking and Financial Markets

- Investment banking functions and services

- Capital market instruments: stocks, bonds, and derivatives
- Securities underwriting and issuance
- Mergers and acquisitions
- Asset management and investment advisory services

Unit 5: Banking Operations and Risk Management

- Bank operations and back-office functions
- Credit risk management and loan portfolio management
- Market risk and interest rate risk management
- Liquidity management and funds transfer pricing
- Regulatory compliance and ethical considerations in banking

Teaching Learning Process

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

Assessment Methods

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

References Books

(1) Principles of Marketing, Philip Kotler, Gary Armstrong, Prafulla Agnihotri, 17th Edition, Pearson Education

(2) Principles of Marketing, K. Sharma, Swati Aggarwal, Taxmann's

(3) Principles of Marketing, Michael J. Etzel, Bruce J. Walker, William J. Stanton, Ajay Pandit, 14th Edition, McGraw Hill

Recommended Books

1. "The Principles of Banking" by Moorad Choudhry
2. "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins
3. "Banking: Principles and Practice" by J.R. Batliboi and A.K. Sengupta

4. "Modern Banking" by Shelagh Heffernan

Keywords:

Banking, Financial system, Regulation, Retail banking, Corporate banking, Investment, banking, Risk management, Financial markets, Customer relationship management

Ethical considerations

Paper COM-405: Marketing Management

Duration: 3 Hours Marks: 100 Credits: 4

Course Objectives

Knowledge: Develop a comprehensive understanding of marketing concepts, principles, functions, and practices along with the role of marketing in business decision-making.

Consumer Perspective: Enable students to understand consumer buying behaviour, factors influencing purchase decisions, and the importance of market segmentation and marketing strategies.

Analytical Skills: Develop the ability to analyze product planning, pricing decisions, distribution channels, and promotional strategies in changing market environments.

Practical Application: Provide knowledge of branding, packaging, new product development, advertising, personal selling, sales promotion, and emerging marketing trends for effective marketing management.

Course Learning Outcomes

Upon successful completion of the course a student will be able to:

Course Outcomes (COs)	Description
CO1	Explain the basic concepts, nature, scope, functions, and importance of marketing along with various environmental factors affecting marketing decisions.
CO2	Analyze consumer buying behaviour, buying motives, market segmentation approaches, marketing mix elements, and marketing strategies.
CO3	Apply concepts related to product planning, product classification, product life cycle, branding, packaging, and new product development.

CO4	Evaluate pricing strategies, pricing decisions, and physical distribution systems, including the role and functions of wholesalers, retailers, and intermediaries.
CO5	Develop an understanding of promotional tools such as advertising, personal selling, sales promotion, publicity, and recent trends in marketing including e-marketing, relationship marketing, and mobile marketing.

Course Contents

Unit I: Marketing Management- Meaning, Nature and Scope. Difference between Marketing and Selling, Evolution of Marketing Concepts, Marketing Philosophies, Marketing Environment, Marketing Information System- Meaning and Components.

Unit II: Consumer Behaviour- Meaning and Importance, factors affecting consumer behaviour; Segmentation-Meaning, levels and bases of segmentation; Targeting- Meaning, criteria for selecting segments, process of Targeting; Positioning- types of positioning, Unique selling proposition; Marketing Mix, 7P's of Service Marketing

Unit III: Product- Meaning, levels and product Mix. New Product development, Product Life Cycle, Branding decisions, Packaging & Labelling

Unit IV: Pricing-Meaning, procedure for setting a price, Pricing Strategies, Factors influencing pricing decisions, Psychological Aspects in Pricing; Distribution Channels- Levels and systems of distribution; Channel members and their roles, management of physical and online distribution.

Unit V: Promotion- Promotion Mix: Advertising, Sales promotion, Personal selling, Direct marketing and Public relations and Publicity; Recent Trends in Marketing: E-marketing, Relationship marketing, Mobile marketing.

Recommended Readings

- Gupta C.B. Nair N. Rajan, (2020), Marketing Management - Text & Cases,19th edition, Sultan Chand & Sons, New Delhi.
- Philip Kotler &Kevin Lane Keller, (2023), Marketing Management, 16th Edition, Pearson Education India, Noida
- V S Ramaswamy& S Namakumari, (2010), Marketing Management, 4th Edition, Om Books International, New Delhi.
- Rustom S. Davar, (1993), Modern Marketing Management Publishers' Distributors Pvt.Ltd, New Delhi.
- S.A. Sherlekar& R. Krishnamoorthy (2015), Principles of Marketing, Himalaya Publishing House Pvt. Ltd., - Mumbai
- Ramaswamy, V.S. and Namakumari, S. Marketing Management: Planning, Control MacMillan Press, New Delhi
- Saxena, R. Marketing Management, 6th ed. Tata McGraw Hill, New Delhi

Paper COM-406: Quantitative Aptitude and Logical Reasoning

Duration: 3 Hrs. **Marks: 50** **Credit: 2**

Objective

This course aims to develop students' quantitative aptitude and logical reasoning skills required for effective problem-solving and decision-making in business and professional environments. It introduces students to mathematical aptitude, analytical thinking, logical reasoning, and reasoning techniques that enhance their ability to solve numerical and logical problems relevant to higher studies, competitive examinations, and employment opportunities.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Apply quantitative aptitude techniques and mathematical reasoning to solve numerical and business-related problems involving percentages, ratios, averages, profit and loss, time and work, time and distance, and related concepts.

CO2: Analyze and solve logical reasoning problems using argument forms, analogies, coding-decoding, series, Venn diagrams, statements, syllogisms, and other reasoning techniques for effective decision-making and problem-solving.

Course Contents

Unit I: Mathematical Reasoning and Aptitude

Types of Reasoning, Number Series, Letter Series, Codes and Relationships, Analogies, Mathematical Aptitude (Fractions, Ratio and Proportion, Percentage, Profit and Loss, Discounting, Average, Time and Work, Time and Distance, Simple Interest), Venn Diagram and its Applications.

Unit II: Logical Reasoning

Understanding the Structure of Arguments, Argument Forms, Deductive and Inductive Reasoning, Statements and Conclusions, Statements and Assumptions, Analogies, Venn Diagram, Cause and Effect, Syllogism, Decision Making, Problem Solving and Basic Logical Reasoning.

Recommended Book

- R.S. Aggarwal, *Quantitative Aptitude for Competitive Examinations*, Latest Edition, S. Chand Publishing.

Reference Books

- R.S. Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning, Latest Edition, S. Chand Publishing.
- Arun Sharma, How to Prepare for Quantitative Aptitude for CAT, Latest Edition, McGraw Hill Education.
- Nishit K. Sinha, Quantitative Aptitude for Competitive Examinations, Latest Edition, Pearson Education.

Teaching Learning Process

The teaching-learning process will include interactive classroom lectures, tutorial sessions, problem-solving exercises, aptitude practice, logical reasoning activities, group discussions, case based learning, quizzes, assignments, presentations, and the use of ICT-enabled teaching tools to develop analytical, quantitative, and logical reasoning skills.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Quantitative Aptitude, Mathematical Reasoning, Logical Reasoning, Number Series, Coding-Decoding, Analogies, Ratio and Proportion, Percentage, Profit and Loss, Average, Time and Work, Time and Distance, Venn Diagram, Statements and Conclusions, Syllogism, Decision Making, Problem Solving, Analytical Thinking.

BCOM (Hons.): Semester – V

Paper COM-501: Behavioural Finance

Duration: 3 Hours **Marks: 100** **Credits: 4**

Objective

The course aims to develop an understanding of how psychological factors influence financial decision-making. It focuses on deviations from rational behavior and their impact on financial markets and investment decisions.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand the foundations of behavioral finance and its relevance.
CO2: Identify psychological biases affecting investor behavior.
CO3: Analyze market anomalies and irrational decision-making.
CO4: Evaluate the impact of emotions and heuristics on financial decisions.
CO5: Apply behavioral insights in investment and financial planning.

Course Contents

Unit I: Introduction to Behavioral Finance

Meaning and Scope of Behavioral Finance, Traditional Finance vs Behavioral Finance, Efficient Market Hypothesis (EMH), Limitations of EMH, Foundations of Behavioral Finance.

Unit II: Heuristics and Biases

Heuristics: Representativeness, Availability, Anchoring, Overconfidence Bias, Confirmation Bias, Mental Accounting, Framing Effect.

Unit III: Prospect Theory and Decision Making

Prospect Theory, Loss Aversion, Value Function, Risk Preferences, Decision Making under Uncertainty, Regret Aversion.

Unit IV: Market Anomalies and Investor Behavior

Types of Market Anomalies (Calendar Effects, Overreaction, Underreaction), Herd Behavior, Speculative Bubbles, Behavioral Aspects of Stock Market.

Unit V: Behavioral Finance in Practice

Behavioral Portfolio Theory, Investor Psychology, Role of Financial Advisors, Behavioral Biases in Investment Decisions, Applications in Personal Finance.

Suggested Reading:-

1. "Behavioral Finance: Psychology, Decision-Making, and Markets" by Lucy Ackert and Richard Deaves
2. "Investor Behavior: The Psychology of Financial Planning and Investing" by H. Kent Baker and Victor Ricciardi
3. "Misbehaving: The Making of Behavioral Economics" by Richard H. Thaler
4. "Advances in Behavioral Finance" edited by Richard H. Thaler
5. "Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases" by Michael M. Pompian
6. "The Psychology of Investing" by John R. Nofsinger
7. "Finance for Normal People: How Investors and Markets Behave" by Meir Statman
8. "The Little Book of Behavioral Investing: How not to be your own worst enemy" by James Montier
9. "The Behavioral Investor" by Daniel Crosby
10. "The Psychology of Money" by Morgan Housel

Paper COM-502: International Finance

Duration: 3 Hrs. Marks: 100 Credits: 4

Course Objective

Liberalization and Globalization of Economies in the Recent years has increased the Prominence of International Finance and Trade, which Prompted the Finance Managers to concentrate on the International Perspective as well, and it is Vital for a Student learning Finance to know the Intricacies of the Foreign Exchange Market and the Methods to Combat the Forex Risk. Aim of this Subject is to develop a Body of Knowledge and Skills and Make it Available to the Students to make them Successful Managers in the New Era of liberalization and Globalization.

After completing the course, the student shall be able to:

CO1: Demonstrate knowledge of basic theorems of exchange rate determination, interest rates and inflation and the role of arbitrage in keeping the foreign exchange market efficient.

CO2: Apply knowledge of foreign exchange hedging to identify and manage the foreign exchange risks faced by globally active firms.

CO3: Demonstrate the ability to select global financing strategies and propose solutions that will take advantage of opportunities in the global financial markets to the benefit of relevant stakeholders.

CO4: Demonstrate the ability to deliver an effective oral presentation with appropriate visuals.

CO5: Demonstrate the ability to produce a clear and concise written report that demonstrates higher order understanding of key concepts in international finance.

CO6: Demonstrate the ability to work in a team setting to coordinate analysis of a case study to arrive at a sound financial decision regarding an issue in capital raising and international valuation.

Course Contents

Unit I Introduction to International Finance and Theory of International Trade:

Increasing interdependence in the global economy, trends in international trade and cross-border financial flow, recent developments in global financial markets, liberalization, Integration and Innovation, Challenges of International Financial Management, Theory of Absolute Advantage, Theory of Comparative advantage, Heckscher-Ohlin Model, Imitation -Gap Theory.

Unit II Balance of Payments

Components of the Bop account, balance of payments compilation, BOP- The Indian Perspective, Importance, and limitations of BOP Statistics.

Unit III Foreign Exchange Market and Exchange Rate Determination.

Structure and the Participants, Types of Transactions, Mechanics of Currency dealing, exchange rate quotations, arbitrage, forward rates evolution of Exchange control and the foreign exchange market in India, relation between forex and money market, covered interest arbitrage, covered parity theorem, option forwards, cancelation of forward contracts, purchasing power parity, interest rate parity.

Unit IV Short Term Financial Management:

Short Term Funding and Investment, Centralized vs. Decentralized Cash Management, Netting, Pooling, Exposure Management, Offshore Invoicing Centers.

Unit V Introduction to Trade Block, WTO, GATT, EXIM Policy:

Formation of Trade Blocks, OPEC, its Objective, Function of European Community (EC), Function and Structure of WTO Agreements, trade related Aspects of Intellectual Property Rights (TRIPS), trade related aspects of Investment Measures (TRIMS), General Agreement on Trade in Services (GATS), Trade Negotiations under GATT, EXIM Policy Historical Perspective, Objective.

Reference Books:

- International Financial Management: P G APTE: The Mcgrow Hill Companies.
- International Economics: Francis Cherunilam: The Mc Graw Hill Companies.
- International Corporate Finance: JEFF MADURA: CENGAGE Learning.
- International money and Finance: Michael Melvin: Pearson Education.

Paper COM-503: PRODUCTION AND OPERATION MANAGEMENT

Duration: 3 Hours **Marks: 100** **Credits: 4**

Course Objectives

COB1: To develop an understanding of the concepts, principles, functions, and scope of production and operations management in manufacturing and service organizations.

COB2: To familiarize students with production planning and control techniques, including capacity planning, material requirement planning, and process improvement tools for efficient operations.

COB3: To provide knowledge of materials management, inventory control, quality management, maintenance systems, and enterprise resource planning for effective resource utilization.

COB4: To equip students with operations research techniques and quantitative models for solving production, scheduling, inventory, and decision-making problems.

COB5: To develop an understanding of logistics management, integrated supply systems, lean manufacturing, and contemporary production practices for achieving organizational competitiveness.

Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, functions, production systems, facility planning, and process design involved in production and operations management.

CO2: Apply production planning and control techniques, including aggregate planning, master production scheduling, material requirement planning (MRP), capacity planning, and work measurement, to improve operational efficiency.

CO3: Analyze materials management, inventory control systems, quality management practices, maintenance strategies, ERP, and lean manufacturing techniques for effective resource management.

CO4: Solve operational decision-making problems using operations research techniques such as linear programming, transportation, assignment, PERT/CPM, inventory models, and game theory.

CO5: Evaluate logistics management practices, integrated distribution systems, material handling, transportation, and modern manufacturing approaches to enhance organizational productivity and competitiveness.

Curriculum

Unit-I: Introduction to Operations management

Meaning , Nature and Scope of Production & Operation Management Importance and functions of operation management, types of production system, facilities location, facilities layout and materials handling, Product design and process selection, Types of layout, Analysis and selection of layout-product and process layout, Computer integrated manufacturing system and line balancing ,

Unit – II: Production Planning and Control

Introduction, functions aggregate planning and master production scheduling; materials requirement planning BOM, capacity requirement planning, techniques , problems in MRP and CRP , business process reengineering, TPM , method study & work measurement.

Unit-III: Materials management

Introduction, meaning, importance and functions; purchasing management; stores management and, inventory management, types of inventory, inventory control systems-perpetual, periodic, (JIT, KANBAN; quality assurance-six sigma concepts acceptance sampling, statistical quality control; quality movement, quality circles, ISO quality certification and types, maintenance management. **Enterprises Resources Planning (ERP), Lean Green Manufacturing** and safety concepts

Unit-IV: Operations Research

Introduction, Linear programming –Graphical method ,Trans-shipment, Transportation problems, Assignment model, travelling salesman problems, PERT/CPM ,Inventory model-Game theory

Unit-V: Logistics Management

Introduction to logistics management, significance of logistics, Total distribution concepts, Integrated logistics, Materials handling packaging and transportation system.

Case-special cases on Japanese manufacturing systems.

Recommended book

1. Panneerselvam, Production and Operations Management, Prentice Hall of India, N. Delhi.

Reference books

1. Krajewski Lee J. & Ritman, Larry P.; Operations Management: Strategy & Analysis; 5th edition; Pearson Education; New Delhi; 1999.
2. Chase Richard B., Aquilano, Nicholas J, et al; Production & Operations Management Manufacturing & Services; 8th edition; Tata McGraw Hill., New Delhi; 1999.
3. Adam, Everett E. & Ebert, Ronald J.; Production and Operations Management: Concepts, Models and Behaviour; 5th edition; Prentice Hall of India Private Ltd., New Delhi.
4. Kaizen-One Small Step Can Change Your Life: The Kaizen Way by Robert Maurer

Paper COM-504: Security Analysis and portfolio management

Duration: 3 Hours **Marks: 100** **Credits: 4**

Objective

Upon successful completion of the course, the student will be able to: Equip with the ability to apply stock market basics to Indian Derivative market., Learn valuation, analysis and application for hedging, speculation, and arbitrage for Financial Derivatives., Learn the mechanics, valuation, and trading strategies of derivative market; develop their own trading strategies in the volatile market

Course Contents

Unit – 1 Derivative Market and Instruments

Global scenario and Indian scenario; Types of risks; Principles and purpose of derivative market; Types of Derivative instruments; International derivative market; Elementary pricing.

Unit – 2 Forward Market and Instruments

The structure of global forward market; Types and features of forward contract; Valuing forward contract; credit risk in forward contracting; forward contract strategies.

Unit – 3 Future Market

Structure of global future market; Types of contract and characteristics; The mechanics of future trading; Valuating of future contract; Application of futures.

Unit – 4 Option Market

Introduction to Options; Structure of Global Option Market; Characteristics of Option Contracts; Underlaying Instruments and Option Trading; Options Pricing Principles and Models; Factor Influencing Option Pricing; Intrinsic and time value of Money; Deriving values of call and put options; option pricing models; sensitivity of option premiums-Delta, Gamma, Theta, Rho, Vega, volatility. Managing an option portfolio- Delta hedging, Gamma hedging, Vega hedging, Dynamic portfolio insurance; Option trading strategies and exotic options; elementary strategy; spread strategies; interest rate risk management strategies.

Unit – 5 Swap Market and Asset – Backed Securities

The structure of global swaps markets- Types and characteristics of swaps; valuing swap; swap strategies; managing swap credit risks- forward swap and swaptions. Types of underlaying assets- credit enhancement; cash flow characteristics; valuation methodologies.

Reference Books:

- Verma (2008). Derivatives & Risk Management; Tata McGraw hill
- Vohra & Bagri (2017). Futures and Options; McGraw Hill
- Maheshwari, D. Chugh (2012). Financial Derivatives; Pearson.

Paper COM-505: Corporate Law Practices

Duration: 3Hrs. Marks: 100 Credits: 4

The objective of the course is to impart the basic knowledge of the provisions of the Companies Act, 2013, Indian Partnership Act, 1932, Securities Contract (Regulation) Act, 1956 and to provide thorough knowledge along with relevant case laws.

Course Contents

UNIT I Company Act, 2013(Part-I)

- Introduction -Characteristics of a company; types of companies, formation of company –promoters, their legal position.
- Documents –Memorandum of association, articles of association, doctrine of constructive, Notice and indoor management, prospectus.

UNIT II Company Act, 2013(Part-II)

- Allotment and forfeiture of share, transmission of shares, buyback, and provisions regarding buyback; issue of bonus shares. Directors, legal positions, powers, and duties.

UNIT III Company Act, 2013(Part-III)

- Meetings and types of meeting.
- winding up and modes of winding up.

UNIT IV Indian Partnership Act, 1932

- Nature of Partnership Firm, Test of Partnership, Relation of partners to third parties.
- Duties and rights of partners, Minor as a partner, Registration of firms, Dissolution of firm.

UNIT V Securities Contract (Regulation) Act, 1956

- Introduction, Recognition of stock exchanges, Listing of Securities

Reference books:

- Gower L.C.B: Principles of Modern Company Law; Stevens & Sons, London.
- Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
- Singh Avtar: Company Law; Eastern Book Co.,Lucknow.
- Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
- Kapoor N.D.: Company Law - Sultan Chand & Sons, New Delhi
- Bagrial A.K.: Company Law; Vikas Publishing, House, New Delhi.
- Resai T.R. *Partnership Ac*t, S.C.Sarkar and Sons, kolkata.
- Kuchal M.C. *Business Law*, Vikas Publishing House, New Delhi.
- Kapoor N.D**.** *Business Law*, Sultan Chand and Sons, New Delhi**.**
- Bare Act- Securities Contract (Regulation) Act, 1956

Paper COM-506: Summer Internship Report

BCOM (Hons.): Semester – VI

Paper COM-601: Industrial Relation and conflict management

Duration: 3Hrs. Marks: 100 Credits: 3

Industrial relations constitute one of the most delicate and complex problems of modern industrial society. This paper has been made keeping in mind all kind of Industrial relation problems and how to handle them effectively. The objective of this paper is to develop a conceptual and practical framework of Industrial relations i.e. Relationship between employee and management.

Curriculum

Unit I

Industrial Relations- Concept and scope, Stakeholders; Approaches to Industrial Relations; Labor Market, Demand and Supply of Labor, Nature and composition of Indian labour, Employment and Unemployment

Scenarios.
Unit II
History: Evolution of Industrial Relations the UK), Emergence of Industrial relations/ Trade Union movement in India, Government initiatives, Industrial relations machinery, ILO and its impact on Indian IR scenarios.
Unit III
Industrial Disputes resolutions: Sources – Wages, service conditions and discipline, Concept of wages, Wage theories, wage differentials, Regulations for the protection of wages, service conditions and Work discipline. Law of natural justice and domestic enquiries; Workers participation in Management, Works committees, Joint Councils.
Unit IV
Industrial Conflict: Negotiation, Mediation/ Conciliation, Arbitration, Adjudication- Labor court, Industrial Tribunal, National Tribunal; Special reference to Pay Commissions.
Unit V
Trends: Globalization and its impact on Industrial Relations, Employee Engagement practices, current trends in Industrial Relations in India, Industrial Relations bill- ifs and buts, Ethics, governance and Industrial Relations.
Recommended Book

- P. N. Singh, Neeraj Kumar, Employee Relations Management, Pearson.
- Personnel Management and Industrial Relations, P.C. Tripathi, Sultan Chand and sons.

Reference Books
- Arun Monappa, Industrial Relations, Tata Mc Graw Hill.
- Michael V P, HRM and Human Relations, Himalaya publications.
- Mamoria and Mamoria, Dynamics of Industrial Relations in India, Himalaya publications.

Paper COM-602: PROJECT MANAGEMENT

Duration: 3 Hours　　Marks: 100　　Credits: 3

This course examines business planning and project management in theory and practice. It offers a practical approach to managing projects, focusing on organizing, planning, and controlling the efforts of the project.
Curriculum
Unit I: Introduction to Project management
Introduction to Project Management: Concept of Project, Project Management, Project Management life cycle, Principles of Project Management, Knowledge Area of Project Management. Role of a Project Manager. Planning of a Project: Concept of Project Planning, Steps, Project Planning tools, Project Team Development, Project Planning Estimation, Estimation Approaches.
Unit-II: Market Analysis in Project Management
Market Analysis in Project Management: Concept of Market Analysis, Demand Forecasting, Product Line analysis, Product Analysis, New product development, Selection of plant location, plant capacity, the environmental aspect of the project, estimation of production and sales, Financial feasibility of a project
Unit III: Capital Budgeting Techniques, Social Cost-Benefit Analysis and Financing of a Project
Capital Budgeting Techniques in Project Selection: Concept of Capital budgeting, time value of money, Evaluation of Capital Budgeting, Multiple projects and Project dependence, important cash flow in project selection, Importance of capital in project selection, the risk involved in project selection. Social

Cost-Benefit Analysis: Concept of SCBA, Rationale, Approaches. Financing of a Project: Long term financing, Medium-term financing, Short term financing, international Sources of Financing, Agencies providing Financial services, Optimum Capital Structure.

Unit IV: Project Scheduling

Project Scheduling: Concept of Project Scheduling, estimation of time, Project Network analysis-PERT, CPM and Gantt. Resource Scheduling: Concept of Resources Scheduling, Process of Resources scheduling, Goldratt's CCPM.

Unit V: Monitoring and Controlling a Project, Project Evaluation and Auditing and Computer Applications in Project Management

Monitoring and Controlling a Project: Planning-Monitoring-Controlling Cycle, Project Monitoring, Project Controlling, Management Control System. Project Evaluation and Auditing: Concept of project evaluation, the concept of the project audit. Project Termination: meaning, factor, process. Computer Applications in Project Management: Project management Information System, Software, advantages and disadvantages, Introduction to Microsoft Project software.

Recommended Book

- Projects: Prasanna Chandra: Tata McGraw- Hill.

Reference Books

Project Management: Choudhary: TMH.

- Project Management :Panneerselvam: PHI

Paper COM-603: Business Ethics and Corporate Governance

Duration: 3 Hours.	Marks: 100	Credits: 2

Duration: 3 Hrs. Marks: 100 Credits: 4

Course Objective

- Students will be able to understand the business ethics.
- Students will be able to Analyze corporate social Responsibility.
- Students will be able to analyze various ethical codes in corporate governance.
- Students will be able to Analyze the Employees conditions and Business Ethics.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Understand Basic concepts of Business, Ethics Understand Values, Norms and Beliefs Analyze the Role of values for managers.
CO2:	Understand Ethical Codes, Understand Corporate Social Responsibility, Analyze CSR initiatives.
CO3:	Analyze Financial markets, Analyze the Ethical issues in Corporate Governance, Analyze the problem of whistle blowing
CO4:	Understand Ethical issues in employer – employee relation Understand Ethical issues in marketing Analyze working conditions.
CO5:	Understand the issues in corporate government such as cases of corruption, corporate Scandals, whistle blowing,insider trading, discrimination.

Course Contents
Unit I: Ethics
Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vedanta in Management, Relevance of Ethics and Values in Business
Unit II: Knowledge and Wisdom
Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management, Wisdom Based Management. Stress Management: Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement.
Unit III: Understanding Progress, and Success - Results & Managing Transformation:
Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation. Understanding Success: Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.
Unit IV: Corporate Social Responsibility & Corporate Governance:
Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business
Unit V
Cases of corruption, corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.
Reference books:

- Fernando, A.C., (2009), Business Ethics, 1st edition, Pearson education.
- Hartman,Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
- Dr.F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
- C.S.V Murthy – Business Ethics, Himalya Publishing House.
- Shina Parkashan – Managerial Ethics – Rajat Publications.
- C.L.Dave – Social Accounting – Renuka Publishers, Jodhpur

Note: Latest edition of readings may be used
Teaching Learning Process
The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.
Assessment Methods
Class tests/Assignments, Class participation, Presentations, End-semester examination
Keywords
Ethics, knowledge, wisdom, CSR, insider trading.

Paper COM-604: Financial Analysis and Reporting

Duration: 3 Hours   Marks: 100   Credits: 3

Course Objective:
The objective of this course is to provide Bcom students with a comprehensive understanding of financial analysis and reporting. Students will learn various analytical tools and techniques used in evaluating the financial performance of companies. The course aims to develop their skills in interpreting financial

statements, assessing financial health, and making informed decisions based on financial information.

Course Outcome:
By the end of the course, students will be able to:

CO1:- Understand the fundamental principles and concepts of financial analysis and reporting. Analyze financial statements, including the balance sheet, income statement, and CO2:- cash flow statement, Evaluate the financial performance and profitability of companies using various financial ratios and metrics, Interpret financial statements to assess the liquidity, solvency, and efficiency of an organization. Conduct ratio analysis to identify trends, strengths, and weaknesses in a company's financial position.
CO3: Apply financial forecasting techniques to estimate future performance and identify potential risks.Analyze investment opportunities and make informed decisions based on financial analysis.
CO4:- Understand the importance of ethical considerations in financial reporting and analysis. Communicate financial information effectively through written reports and presentations.
CO5:-Develop critical thinking and problem-solving skills in the context of financial analysis.

COURSE CONTENT

UNIT 1:- Introduction to Financial Analysis

Importance and objectives of financial analysi, Role of financial reporting in decision-making
UNIT 2:- Overview of financial statement, Interpretation of balance sheet, income statement, and cash flow statement, Horizontal and vertical analysis, Common-size financial statements, Financial Ratio Analysis, Liquidity ratios (current ratio, quick ratio), Solvency ratios (debt ratio, debt-to-equity ratio), Profitability ratios (gross profit margin, net profit margin), Efficiency ratios (inventory turnover, receivables turnover), DuPont Analysis

UNIT 3:-Assessing changes in financial performance over time, Analyzing common-size financial statements, Cash Flow Analysis

UNIT 4:- Financial Forecasting and Valuation, Techniques for financial forecasting, Valuation methods (discounted cash flow, multiples approach), Risk Analysis and Sensitivity Analysis, Identifying and assessing financial risks, Sensitivity analysis for investment, decision-making, Ethical Considerations in Financial Analysis

UNIT 5:-Ethical issues in financial reporting and analysis, Corporate governance and transparency, Communicating Financial Analysis, Writing effective financial analysis reports
Presenting financial information to stakeholders

Suggested Readings
Textbooks:
"Financial Statement Analysis" by Leopold Bernstein and John J. Wild (Indian Adaptation by Ramesh K. S. Rao)
"Financial Reporting, Analysis, and Valuation" by Arif Irfanullah
"Financial Statement Analysis and Reporting" by K. R. Subramanyam and John J. Wild (Indian Adaptation by Vijay Garg)
"Financial Reporting and Analysis: Concepts, Principles, and Practices" by Ashok Banerjee
"Financial Accounting for Management" by Ambrish Gupta
Reference Books:
"Financial Accounting: A Managerial Emphasis" by S. N. Maheshwari and S. K. Maheshwari
"Financial Statement Analysis" by Shashi K. Gupta and R. K. Sharma

"Corporate Accounting" by Naseem Ahmed
"Financial Management: Principles and Practice" by Prasanna Chandra
"Corporate Financial Reporting: Theory and Practice" by C. B. Gupta

Paper COM-605: International Business

Duration: 3 Hrs. **Marks: 100** **Credits: 4**

Course Objectives

Knowledge: Develop a comprehensive understanding of the concepts, theories, and practices of International Business, including international trade, foreign investment, regional economic integration, and international economic organisations.

Global Perspective: Provide awareness of the global business environment, international markets, cultural diversity, and the economic, political, and legal factors influencing international business decisions.

Analytical Skills: Enable students to analyze international trade policies, foreign investment decisions, exchange rate systems, regional economic agreements, and the role of global institutions in international business.

Practical Application: Develop the ability to apply international business concepts and strategies to understand global business operations, foreign collaborations, and emerging opportunities in international markets.

Course Learning Outcomes

After completing the course, the student shall be able to:

Course Outcomes	Description
CO1	Explain the basic concepts, theories, and framework of international business, including international trade, globalization, and the international business environment.
CO2	Analyze various international trade theories, trade policies, balance of payments, and the role of international trade in economic development.
CO3	Evaluate the role of regional economic integration and international economic organisations such as WTO, IMF, and World Bank in promoting global economic cooperation.
CO4	Apply concepts related to foreign investment, including FDI, FPI, foreign collaboration, and factors affecting international investment decisions.
CO5	Analyze international business strategies and challenges associated with global operations, including control mechanisms, market expansion, and changing global business practices.

Course Contents

Unit 1: Introduction to International Business

Concept, Need, and Importance of International Business. Globalization and it's importance in world economy international business vs. domestic business, Complexities of international business. Modes of entry into international business. International Business Environment: National and foreign environments and their components economic, cultural political and legal environments.

Unit 2: International Trade and BOP

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative

Advantage, Factory Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components

Unit 3: International Business Environment

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business. Tariff and Non-Tariff Barriers. Balance of payment account and its components.

Unit-4: Regional Economic Integration and International Economic Organisations

Regional Economic Integration: Meaning, Objectives and Levels of Regional Economic Integration; Preferential Trade Agreement (PTA), Free Trade Area (FTA), Customs Union (CU), Common Market (CM) and Economic Union (EU); Major Regional Economic Blocs: European Union (EU), United States–Mexico–Canada Agreement (USMCA), South Asian Association for Regional Cooperation (SAARC) and Association of Southeast Asian Nations (ASEAN). International Economic Organisations: World Trade Organization (WTO), International Monetary Fund (IMF) and World Bank—Objectives, Functions, Structure.

Unit-5: Foreign Investment

Meaning, Importance and Types of Foreign Investment; Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI); Types of FDI; Factors Affecting Foreign Investment Decisions; Benefits and Drawbacks of FDI; Impact of FDI on Home and Host Countries; India's FDI Policy.

Reference Books:

● Bennett, R. (2006). International Business. Delhi: Pearson.

● Cavusgil, S. T., Knight, G. & Riesenberger, J. (2006). International Business: Strategy, Management and the New Realities. Pearson India.

● Chaturvedi, D.D. & Jindal, D., & Kaur, R. (2022). International Business. Delhi: Scholar Tech Press.

● Hill, C.W.L., & Jain, A. K. (2011). International Business. New Delhi: Tata McGraw Hill.

● Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). International Business. Uttar Pradesh, India: Pearson Education.

● Griffin, R. W., & Pustay, M. W. (2014). International Business - A Managerial Perspective. New Jersey, United States: Prentice Hall.

● Joshi, R.M. (2009). International Business. Delhi, India: Oxford University Press.

● Menipaz, E., Menipaz A., & Tripathi, S.S. (2017). International Business: Theory and Practice. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

● Economic Survey, various issues.

● RBI Report on Currency & Finance, various issues.

● World Investment Reports, UNCTAD

● Websites: RBI, IMF, World Bank, WTO.

● WTO Annual Reports

Paper COM-606: Comprehensive Viva-voce