

**Study Scheme and Syllabus of
Bachelor of Commerce (Hons.)
(B.Com)
Batch 2022 onwards**



**School of Business & Commerce
Studies**

Courses & Examination

Scheme: First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 101C	Theory	Business Organization and Management	5	1	0	40	60	100	6
BCOM 102C	Theory	Financial Accounting	5	1	0	40	60	100	6
BCOM103C	Theory	Managerial Economics	5	1	0	40	60	100	6
BPHU103C	Theory	English	1	0	0	40	60	100	1
BPHU104C	Practical	English Practical/Laboratory	0	0	2	30	20	50	1
HVPE101C	Theory	Human Values, De-addiction and Traffic Rules	3	0	0	40	60	100	3
BCOM104C	Practical	Computer Based Accounting	0	0	4	30	20	50	2
BMPD101C	Practical	Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		19	3	8	285	340	625	26

Second Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 201C	Theory	Cost Accounting	5	1	0	40	60	100	6
BCOM 202C	Theory	Business Environment	5	1	0	40	60	100	6
BCOM203C	Theory	Business Economics & Statistics	5	1	0	40	60	100	6
EVS101C	Theory	Environmental Science	2	0	0	40	60	100	2
BMPD201C	Practical	Mentoring and Professional Development	0	0	2	25	--**	25	1
SBS101C	Theory	Introduction to Shaheed Bhagat Singh and his co-patriots	1	0	0	Satisfactory/Unsatisfactory			Non-credit
TOTAL			18	3	2	185	240	425	21

Third Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 301C	Theory	Management Accounting	5	1	0	40	60	100	6
BCOM 302C	Theory	Mercantile Law	5	1	0	40	60	100	6
BCOM 303C	Theory	Human Resource Management	5	1	0	40	60	100	6
BCOM 304C	Theory	Indian Economy	5	1	0	40	60	100	6
BCOM 305C	Theory	Workshop on IT tools for Business & E-Commerce	2	0	0	40	60	100	2
BMPD 301C	Practical	Mentoring and Professional Development	0	0	2	25	--**	25	1
TOTAL			22	4	2	225	300	525	27

Fourth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 401C	Theory	Corporate Accounting	5	1	0	40	60	100	6
BCOM 402C	Theory	Company Law	5	1	0	40	60	100	6
BCOM 403C	Theory	Income Tax Law & Practice	5	1	0	40	60	100	6
BCOM 404C	Theory	Entrepreneurship Development	5	1	0	40	60	100	6
BCOM 405C	Theory	Workshop on Computerized Accounting	2	0	0	40	60	100	2
BMPD 401C	Practical	Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		22	4	2	225	300	525	27

Fifth Semester:

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 501C	Theory	Financial Management	5	1	0	40	60	100	6
BCOM 502C	Theory	Goods and Services Tax	5	1	0	40	60	100	6
	Elective-I		5	1	0	40	60	100	6
	Elective-II		5	1	0	40	60	100	6
BMPD 501C	Practical	Mentoring and Professional Development	0	0	2	25	--	25	1
	TOTAL		20	4	2	185	240	425	25

SPECIALISATIONS:

Any of the following groups each having two papers in Semester V can be chosen as by the students.

1. Accounting & Finance

BCOM 511C	Personal Financial Planning
BCOM 512C	Advanced Financial Management

2. Banking & Insurance

BCOM 521C	Banking Services Management
BCOM 522C	Insurance Services Management

Sixth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 601C	Theory	Industrial Relations and Labour Laws	5	1	0	40	60	100	6
BCOM 602C	Theory	Operation Research	5	1	0	40	60	100	6
	Elective–III		5	1	0	40	60	100	6
	Elective–IV		5	1	0	40	60	100	6
BMPD601C		Mentoring and Professional Development	0	0	2	25	--**	25	1
TOTAL			20	4	2	185	240	425	25

SPECIALISATIONS:

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

1. Accounting & Finance

BCOM 611C	Security Analysis & Portfolio Management
BCOM 612C	Management of Financial Services

2. Banking & Insurance

BCOM 621C	Banking Laws & Services
BCOM 622C	Risk Management & Insurance

SEMESTER 1

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BCOM 101C BUSINESS ORGANIZATIONS AND MANAGEMENT [L:5; T:1; P:0 (Credits-6)]

Objective: - To acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

Unit – I

Management: Meaning, definitions, nature, level and scope, functions of management. Managerial roles and skills, **Basic forms of organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. **Development of Management Thoughts:** Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters)

Unit – II

Planning: concept, nature, scope, objectives and types of plans, steps in planning process, Significance of planning. Business forecasting: Concept and techniques, **MBO:** concept and process of MBO. **Decision Making:** concept and process, Types of Decisions and techniques of decision making, Essentials of sound decision making.

Unit – III

Organizing: concept, types, principles and process; Formal and Informal organizations, Organization chart, **Organization structure:** different forms of organizational structure, factors affecting organization structure, features of a good organization. Authority, Responsibility and Accountability, Delegation. Decentralization v/s Centralization, Departmentalization: concept and bases, **Coordination** – types, techniques.

Unit IV

Staffing: concept, nature, importance and process of Recruitment and selection, **Motivation** : concept, importance, theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model. **Control:** function, process and types of control, significance and span of control. **Span of Control:** Nature and significance.

Suggested Readings:

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007. Stephen P Robbins, Mary Coulter and Neharika Vohra, *Management*, New Delhi, Pearson, 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P. Subba Rao, *Principles of Management*, Himalaya Publishing Dubrin, *Management: Concepts & Cases*, Cengage Learning Ferrell, *Business: A Changing World*, Tata McGraw Hill
- P C Tripathi & P N Reddy, principles of management, Mc Graw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGrawHill.

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BCOM 102C FINANCIAL ACCOUNTING

[L:5; T:1; P:0 (Credits-6)]

Objective: The aim course is to familiar students with basic concepts and principles of accounting and different types of accounts in business.

UNIT-I

Introduction to Financial Accounting – meaning, nature, scope, objectives, limitations. Accounting concepts and conventions(GAAP), **Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting equation, **Accounting Cycle**, Journal, Ledger and Trial Balance; (Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

UNIT-II

Joint Venture – Meaning, types, determination of profits under different methods **Consignment Accounts**– Meaning, features, consignee’s commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

UNIT-III , .

Departmental Accounts – Meaning, Objectives ,Advantages , Accounting procedure – Apportionment of Expenses and incomes , Interdepartmental transfers , Provision for unrealized profit, **Royalty accounting.**

UNIT-IV

Branch Accounts – Features, Objects, Types of branches, Dependent and Independent Branches (Excluding Foreign Branches)– Account Systems –Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

- Maheshwari, S.N. and Maheshwari, S.K, “*Financial Accounting*”, 2009, VikasPublishing House, New Delhi.
- Mukherjee, A. and Hanif, M., “*Financial Accounting*”, 1st Edition, 2003, TataMcGraw Hill.
- Sehgal, Ashok & Deepak , “*Financial Accounting*”, Taxman’s Allied Services.
- Ramchandran, N. and Kakani, R.K., “*Financial Accounting for Management*”, 2nd Edition, 2007, Tata McGraw Hill.
- Tulsian, P. C. “*Financial Accounting*”, Person.

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BCOM103C MANAGERIAL ECONOMICS

[L:5; T:1; P:0 (Credits-6)]

Unit-I

Introduction to Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost, Production Possibility Curve, **Demand & Law of Demand:** Demand and its Determination, Demand function; Elasticity of Demand – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

Unit-II

Utility Analysis - Total Utility and Marginal Utility; Law of Diminishing Marginal Utility; Law of Equi-Marginal utility, Consumers' Equilibrium; Theory of Consumer's Behaviour – Marshallian Approach; **Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference

Unit-III

Meaning of Factors of Production; Returns to Factor and Returns to Scale;

Theory of Cost: Cost Concepts and Determinants of cost, Modern Theory of Cost,

Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Revenue curves, Elasticity of demand and revenue relation

Unit-IV

Forms of Markets and its Equilibrium: Forms of Markets - Meaning and Characteristics, Price and Output Determination, Equilibrium for Firm and Industry under, Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

Suggested Readings:

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya
- Publication Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics*, Tata McGraw
- Hills D.N.Dwivedi, *Managerial Economic*, Vikas
- Publications
- Koutsoyiannis, *A Modern Micro Economics*, Palgrave Macmillan
- Publishers, New Delhi.

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BPHU 103C ENGLISH

[L:1; T:0; P:0 (Credits-1)]

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication. To help the students become the independent users of English language. To develop in them vital communication skills which are integral to their personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication. Students will become proficient in professional communication such as interviews, group discussions, office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Detailed Contents:

Unit1- 1 (Introduction)

Theory of Communication
Types and modes of Communication

Unit- 2 (Language of Communication)

Verbal and Non-verbal
(Spoken and Written)
Personal, Social and Business
Barriers and Strategies
Intra-personal, Inter-personal and Group communication

Unit-3 (Reading and Understanding)

Close Reading
Comprehension
Summary Paraphrasing
Analysis and Interpretation
Translation(from Hindi/Punjabi to English and vice-versa)

OR

Precis writing /Paraphrasing (for International Students)

Literary/Knowledge Texts

Unit-4 (Writing Skills)

Documenting
Report Writing
Making notes
Letter writing

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Blackswan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra,
DrRanjanaKaul,DrBrati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing*. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006.

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BPHU104C/ ENGLISH PRACTICAL / LABORATORY
(Credits-1)]

[L:0; T:0; P:2

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
Students will become proficient in professional communication such as interviews, group discussions and business office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Interactive practice sessions in Language Lab on Oral Communication

Listening Comprehension

Self Introduction, Group Discussion and Role Play

Common Everyday Situations: Conversations and Dialogues

Communication at Workplace

Interviews

Formal Presentations

Monologue

Effective Communication/ Mis- Communication

Public Speaking

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Practical English Usage*. Michael Swan. OUP. 1995.
4. *Communication Skills*. Sanjay Kumar and PushpLata. Oxford University Press.2011.
5. *Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press

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HVPE 101C HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

[L:3; T:0; P:0 (Credits-3)]

Course Objective:

This introductory course input is intended

- a) To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.
- b) To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.
- c) To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.

Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

Course Methodology

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons.
- Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

Content for Lectures:

Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education [6]

Understanding the need, basic guidelines, content and process for Value Education

2. Self Exploration—what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

Module 2: Understanding Harmony in the Human Being - Harmony in Myself! [6]

7. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
8. Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha
9. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
10. Understanding the characteristics and activities of 'I' and harmony in 'I'
11. Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail
12. Programs to ensure Sanyam and Swasthya - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 3: Understanding Harmony in the Family and Society- Harmony in HumanHuman Relationship [6]

13. Understanding harmony in the Family- the basic unit of human interaction
14. Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship
15. Understanding the meaning of Vishwas; Difference between intention and competence

16. Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship
 17. Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals
 18. Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Coexistence [4]

19. Understanding the harmony in the Nature
20. Interconnectedness and mutual fulfillment among the four orders of nature: recyclability and self-regulation in nature
21. Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all-pervasive space
22. Holistic perception of harmony at all levels of existence - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6] 23.

- Natural acceptance of human values
24. Definitiveness of Ethical Human Conduct
 25. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
 26. Competence in professional ethics:
 - a) Ability to utilize the professional competence for augmenting universal human order,
 - b) Ability to identify the scope and characteristics of people-friendly and ecofriendly production systems
 - c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
 27. Case studies of typical holistic technologies, management models and production systems
 28. Strategy for transition from the present state to Universal Human Order:
 - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers
 - b) At the level of society: as mutually enriching institutions and organizations

Text Book

R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Value Education.

Reference Books

1. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
3. A Nagraj, 1998, Jeevan Vidya ek Parichay, Divya Path Sansthan, Amarkantak.

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BCOM104C Computer Based Accounting

[L:0; T:0; P:4 (Credits-2)]

Unit I:

Fundamental of Computer Accounting

Basic of Computerized Accounting: Meaning Importance, Difference between Computerized and Traditional Accounting, Book Keeping and Accounting, Accounting Concepts, Accounting Equation, Accounting Cycle, Double Entry System: Merits and Demerits, Journal, Ledger, Cash Book, Trial Balance, Rectification of errors.

Unit II

Preparation of Final Accounts, Accounting Database Management MS excel and its applications in Accounts, use of Tally Software in managing books of accounts

Application of Busy Wings, SAP, Tally ERP 9, Billing software, business software, E-way Bill, GST billing and Filing

Unit III:

Tally 6.5.1 Introduction to groups, creating a group, displaying a group, altering groups, Debit and credit Notes, Stock Journal, Manufacturing Journal, Delivery Note, Receipt Note, Report Configuration Option Inventory Books, Statements with options and formats, Splitting of Data, Introduction to ledgers, introduction to voucher type, introduction to purchase orders, introduction to invoices

Unit IV

Reports in the Tally ERP -basic features of displaying reports, working with balance sheet, schedule VI balance sheet, working with profit & loss account, schedule VI profit & loss account, working with stocks summary report, configuration in trial balance, working with ratio analysis, working with trial balance, Payroll in Tally ERP 9

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BMPD101C MENTORING AND PROFESSIONAL DEVELOPMENT

[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part-A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B
(Outdoor
Activities)

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various professional student chapters, Cultural Clubs, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department and details shall be uploaded on websites of the institution

SEMESTER II

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BCOM 201C COST ACCOUNTING

[L:5; T:1; P:0 (Credits-6)]

The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost

UNIT – I

Cost Accounting: Meaning, Nature, Scope, Objective, Advantages and Limitations of Cost Accounting, Relationship between cost accounting, Financial accounting and Management Accounting. Installation of Costing System, **Cost Concepts: Cost Classification;** Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet

Unit II

Material: Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues.

Labour: Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.

UNIT – III

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate. **Methods of Costing:** Process Costing, Contract Costing

Reconciliation of Cost and Financial Accounts: Need for reconciliation, Reasons for difference in profits – Problems on preparation of Reconciliation statements,

Unit IV

Contemporary Developments in Costing:- Activity-Based Costing, Just In Time (JIT), Target Costing, Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management.

SUGGESTED READINGS:

- Dutta, M. (2013), *Cost Accounting – Principles & Practice, 12th Edition*, Pearson
- Horngren, C. T. (2017). *Cost accounting: A Managerial Emphasis, 16th Edition* Pearson Education India.
- Jain S.P & Narang K.L. (2017). *Advanced Cost Accounting*, 17/e, Kalyani Publishers.
- Jain, P. K. & Khan, M.Y., (2017). *Cost Accounting. 2nd Edition*, Tata McGraw-Hill Education.
- Kishore, R. M. (2016). *Cost and Management Accounting. 6th Edition*, Taxmann Publications.
- Kishore, R. M. (2017). *Strategic Cost Management. 5th Edition*, Taxmann Publications.
- Lall, Nigam and Jain I.C. (2013). *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi.
- Saxena VK & Vashist CD (2015). *Advanced Cost & Management Accounting*, Sultan Chand.

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BCOM 202C Business Environment

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment. It also aims at providing some basic knowledge about international environment pertaining to business.

Unit I

Introduction to Business Environment: Nature and Significance Business Environment. Components of Business Environment, Techniques of Environment Scanning. Economic **Environment of Business:** Economic Systems. Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.

Unit II

Political and Legal Environment of Business: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act. Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India.

Unit III

Socio- Cultural Environment: Critical elements of socio-cultural Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility. Public Sector-Changing Role of Public Sector - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market. Technological Environment.

Unit IV

International Business Environment: Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages.WTO ,Consequences of WTO for India. IMF. Regional Groupings

SUGGESTED READINGS:

- Aswathappa, K : Essentials of Business Environment-Text, Cases and Exercises
- Himalya Publishing House(13th Revised Edition-2016)
- Cherunilam, Fransis– Business Environment- Text and Cases ,HimalyaPublishing
House Pvt. Ltd.(20th Edition-2011)
- Paul, Justin-Business Environment- Text and Cases-McGraw Hill Education
(India) Private Limited.(4th Revised Edition-2018)
- Ramachandara, Archana and Ravi-Business Environment. Himalya Publishing
House Pvt. Ltd.(New Edition-2017)

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BCOM203C BUSINESS ECONOMICS & STATISTICS

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis and the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business.

UNIT-I

- Distribution Wages: Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.
- Rent: Meaning, Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.
- Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

UNIT-II

- Consumption Function: Meaning, Factors Influencing consumption Function, Law of Consumption and its Importance
- Say's Law of Market: Meaning, Implications,
- Classical Theory of Income Output and Employment:
- Keynesian Theory of Employment.

Unit III

- Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications.
- Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.
- Measures of Variation: Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation, coefficients of Standard Deviation Properties and Variance

Unit IV

- Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, pearson's correlation coefficient and Rank Correlation.
- Simple Regression Analysis: Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

Suggested Readings:

1. Levin, Richard and David S. Rubin. "*Statistics for Management*". Prentice Hall of India, New Delhi.
2. Chandan, J.S., "*Statistics for Business and Economics*", Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, McGraw Hill

Shaheed Bhagat Singh State University, Ferozepur
Bachelor of Commerce (Hons.) Batch 2022 onwards

EVS101C- Environment Science

[L:2; T:0; P:0 (Credits-2)]

*** 40 Hours are kept for various activities under the head of activities. There will be a final theory examination for the students of 50 marks but these marks will not be added to their final result as assessment will be satisfactory or non- satisfactory.**

Course Outcomes:

1. Students will enable to understand environmental problems at local and national level through literature and general awareness.
2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.
3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

1. Environment Science (Mandatory non-credit course)

We as human being are not an entity separate from the environment around us rather we are a constituent seamlessly integrated and co-exist with the environment around us. We are not an entity so separate from the environment that we can think of mastering and controlling it rather we must understand that each and every action of ours reflects on the environment and vice versa. Ancient wisdom drawn from Vedas about environment and its sustenance reflects these ethos. There is a direct application of this wisdom even in modern times. Idea of an activity based course on environment protection is to sensitize the students.

Detailed Contents

Module 1 : 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 forest and tribal people.
- Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams- benefits and problem

- 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.

Module 2 : Ecosystems

Concept of an ecosystem. Structure and function of an ecosystem. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of following ecosystems:

Forest ecosystem

Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 3 : Biodiversity and its conservation

- Introduction – Definition : genetic, species and ecosystem diversity.
- 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
-

Module 4 : Social Issues and the Environment

- From Unsustainable to Sustainable development
- Resettlement and rehabilitation of people; its problems and concerns.
- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, Nuclear accidents and holocaust. Case Studies.
- Public awareness.

***ACTIVITIES**

Nature club (bird watching, recognizing plants at institute/at home, recognizing local animals, appreciating biodiversity)

Impart knowledge and inculcate the habit of taking interest and understanding biodiversity in and around the college campus. The students should be encouraged to take interest in bird watching, recognizing local plants, herbs and local animals. The students should be encouraged to appreciate the difference in the local biodiversity in their hometown, in the place of their study and other places they visit for vacation/breaks etc.

Following activities must be included.

Identify a tree fruit flower peculiar to a place or having origin from the place. Making high resolution big photographs of small creatures (bees, spiders, ants, mosquitos etc.) especially part of body so that people can recognize (games on recognizing animals/plants).

Videography/ photography/ information collections on specialties/unique features of different types of common creatures.

Search and explore patents and rights related to animals, trees etc.
Studying miracles of mechanisms of different body systems.

I (A) Awareness Activities:

- a) Small group meetings about water management, promotion of recycle use, generation of less waste, avoiding electricity waste
- b) Slogan making event
- c) Poster making event
- d) Cycle rally
- e) Lectures from experts
- f) Plantation
- g) Gifting a tree to see itsfull growth
- h) To live with some eminent environmentalist for a week or so to understand his work vi) To work in kitchen garden for mess
- i) To know about the different varieties of plants
- j) Shutting down the fans and ACs of the campus for an hour or so
- k) Visit to a local area to document environmental assets
river/forest/grassland/hill/mountain/lake/Estuary/Wetlands
- l) Visit to a local polluted site-Urban/Rural/Industrial/Agricultural

m) Visit to a Wildlife sanctuary, National Park or Biosphere Reserve

Suggested Readings

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
 3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
 4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
 5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
 6. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
 7. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
 8. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
 9. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
 10. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
 11. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
 12. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Stadards, Vol I and II, Enviro Media (R)
 13. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Wanger K.D., 1998 Environmental Management. W.B. Saunders Co.Philadelphia, U

Shaheed Bhagat Singh State University, Ferozepur
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BMPD201C Mentoring and Professional Development
[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- , Overall Personality
- , Aptitude (Technical and General)
- , General Awareness (Current Affairs and GK)
- , Communication Skills
- , Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part –A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part-B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field Project
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

Shaheed Bhagat Singh State University, Ferozepur
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BCOM 301C Management Accounting

[L:5; T:1; P:0 (Credits-6)]

Course Objective: This course aims to provide understanding of concepts of management accounting relevant in business and to familiarize them with tools and techniques used in business decision making.

Unit-I

Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between Cost Accounting, Financial Accounting and Management accounting

Analysis and Interpretation of financial Statements: Meaning- Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements.

Unit-II

Ratio Analysis: Meaning –Nature, different types of ratios, their uses and limitations. Computation of ratios – liquidity ratios, turnover ratios, profitability ratios, coverage ratios, solvency ratios, solvency ratios, etc.

Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting.

Unit-III

Fund Flow Statement: Meaning and concept of fund-Flow of Fund –Preparation of Fund flow statements – uses and significance

Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms.

Unit-IV

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures.

Suggested Reading:

1. · Horngren, C. T., Sundem, G.L., Stratton, W. O., Burgstahler, D.,& Schatzberg,
2. J.(2011). *Introduction to management accounting*. Pearson Education International.
3. · Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. (2006). *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
4. Singh, Surender.(2016).*Management Accounting*. Scholar Tech Press,New Delhi.
5. Garrison H.,Rayand EricW.Noreen.(2016).*Managerial Accounting*. McGraw Hill.
6. Goel, Rajiv.(2013).*Management Accounting* .International Book House,
7. Arora, M.N.(2012).*A Textbook of Cost and Management Accounting*. Vikas Publishing House, New Delhi.
8. · Maheshwari, S.N. and S.N. Mittal.(2017).*Management Accounting*. Shree Mahavir Book Depot, New Delhi.

BCOM 302C Mercantile Law

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To provide the brief idea about the frame work of Indian Business Laws. To orient students, about the legal aspects of business. Along with these the course aims to familiarize the students with case law studies related to Business Laws.

Unit-I

Introduction to Contract Act: Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract, distinguish between agreement and contract.

Offer or Proposal- definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance- definition, essentials of a valid acceptance, Promise. Communication of offer, acceptance and Revocation. Capacity to contract, Free Consent, Consideration, Legality of Object and Consideration. Performance and discharge of contract, remedies for breach of contract.

Unit-II

Law of Indemnity and Guarantee, Law of Bailment and pledge, Law of Agency.

Partnership Act: Introduction to Partnership Act, Admission of Partner, Retirement and Death of Partner, Dissolution of Partnership Firm.

Unit -III

The Sale of Goods Act 1930: Introduction, definitions, Formalities of the contract of sale, Distinction between 'sale' and 'agreement' of sell, Distinction between 'sale and hire-purchase agreement', Conditions and Warranties, Transfer of property as between the seller and buyer Rights of an unpaid seller. **Consumer Protection Act, 1986:** Objectives, features and structure.

Unit -IV

Negotiable Instrument Act: Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments, Promissory Notes and Bills of Exchange, Essential elements of promissory Note and Bill of Exchange, distinguish between Promissory note Bill of Exchange. Accept and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need, Payee, Cheques, types of cheques and Penalties in case of dishonour of certain Cheques, distinguish between cheque and Bill of exchange, Holder, Holder in Due Course, Rights and privileges of H.D.C. Payment in due course, Maturity of an Instrument.

Suggested Readings:

1. Majumdar A.K. and Kapoor G.K. 'Company Law' Taxmann Publishers
2. C.L. 'Business Laws' Taxmann Publishers.
3. Kuchhal M.C. and Parkash D. 'Business Legislations for Managements' Vikas Publications.
4. Singhanian V.K. and Singhanian K. 'Direct Tax Laws and Practice' Taxmann Publishers.
5. Chawla, Garg and Sarin 'Mercantile Law' Kalyani Publishers.

BCOM 303C Human Resource Management

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To provide an in-depth overview of the field of HRM, what are the roles and responsibilities of HR professionals how the primary functions affect the broader business strategy.

Unit-I

Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements, HRM practices in India, issues and challenges. Human Resource Planning: Meaning, factors affecting HRP, Human Resource Planning process.

Unit-II

Job analysis: steps in analyzing job and introduction to methods of collecting job analysis information, Job description, job specification. Job design: job simplification, job rotation, job enrichment and job enlargement.

Recruitment: sources of recruitment, policies and procedure of recruitment. Selection process, testing and interviews, Placement and induction.

Unit-III

Training and Development: Identification of training needs, process of training and methods of training and development.

Career planning and development: career life cycle, process of career planning and development.

Unit-IV

Performance appraisal: Meaning, process of performance appraisal, methods and problems of performance appraisal.

Compensation Management- Wage & Salary Administration: Meaning & Concept of Wage & Salary Administration, Elements & Methods of Wage & Salary, Incentive Plans & Fringe Benefits.

Industrial Relations: Meaning & Concept of Industrial Relations.

Suggested Readings:

1. Rao V.S.P. *Human Resource Management*, Excel books
2. Monnappa and Saiyadan, *Personnel Management*, Tata Mcgraw Hill.
3. Dessler, Garg, *Human Resource Management*, Pearson education.
- 4 C.B. Memoria *Personal Management* Himalaya
- 5 K. Aswathappa *Human Resource Management* Tata Mc Graw Hill

BCOM 304C Indian Economy

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The purpose of this course is to familiarize the students with various aspects of Indian economy. It also aims to develop a perspective on the different problems and approaches to economic planning and development in India.

UNIT-I

Nature and Structure of Indian Economy, Basic Features and Problems of Indian Economy. Concept of Economic Development, Difference between Economic Growth and Economic Development. Demographic Features of Indian Population. Hurdles created by Population Explosion in India. Effects of Population Explosion. Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.

UNIT-II

Sectoral composition of Indian Economy: - Issues in Agriculture sector in India ,land reforms Green Revolution and agriculture policies of India , Industrial development , MSMEs and cottage industries, Industrial Policy, Public sector in India.

UNIT-III

Nature and Features of Economic Planning, Objectives of Indian Planning. Planning commission v/s NITI Aayog, Monetary Policy and Fiscal Policy in India, Centre State Finance Relations, Finance commission in India. Liberalization, Privatization and Globalization. Impact of Globalization on Indian Economy.

UNIT-IV

India's Foreign Trade- Value, Composition and Direction, Balance of Trade Vs. Balance of Payments. Disequilibrium in Balance of Payments. Export Promotion-Need for Export Promotion in India, Role of Government in Export Promotion. Obstacles in Export Promotion. Suggestions for Export Promotion. Import Substitution-Suggestions to Improve Import Substitution. WTO and India.

Suggested Readings:

1. Shukla,M.B. Taxmann Publications,New Delhi.
2. Jain,T.R.,Trehan, Mukeshand Trehan, Ranju,“Indian Economy”V K Global Publications Pvt.Ltd., New Delhi.
3. Dutt RudderandK.P.MSunderam (2001): Indian Economy,S Chand& Co. Ltd. New Delhi.
4. Mishra S. K&V.KPuri(2001)“Indian Economyand–Its development experience”, Himalaya Publishing House.

BCOM 305C Workshop on IT tools for Business and E-Commerce

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To develop an understanding and practical exposure to different IT tools used as an aid in business and ecommerce. The aim is to equip the students with the relevant skills and working knowledge of various office management tools, Windows based operating systems and software packages such as Windows-95, 98, 2000-Professional, windows -XP and MS -Office. Further develop an understanding of the practices and technology required for the running an Ecommerce business.

Unit-I

Computer Fundamentals: Meaning, Features of Computers, Advantages and Limitations of Computer, Classification of Computers. **Components of Computer:** Input Unit, output Unit and CPU. **Memory and storage:** Primary Memory & Secondary memory, Input devices, output devices. **Operating System-** Meaning and functions **Computer Software:** Types of Software, Application software and system software

Introduction to Windows Operating System: Directory Manipulation: Creating Directory, Sub Directory, Renaming, Copying and Deleting the Directory. File Manipulation: Creating a File, Deleting, Copying, renaming a file.

Unit-II

MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing ,Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, mail merge. **MS-PowerPoint:** History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using AutoContent Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.

Unit III

MS-Excel: Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing, Calculation of various Financial and Statistical Functions using Formulas.

Unit IV

Introduction to E- commerce : Meaning and concept – E- commerce v/s Traditional Commerce-E-Business, features &benefits of E-Commerce– Impacts ,Challenges& Limitations of E-Commerce , **Website – components of website** – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine –

InternetAdvertising–Emergenceoftheinternetasacompetitiveadvertisingmedia,

Electronic Payment system, Security Issues in E-Commerce.

Note: Relevant Case Studies should be discussed in class.

Suggested Readings:

1. Ram,B.(2018).*Computer Fundamentals Architecture and Organization*. New Delhi: Age Publications
2. Sinha, P.K. and Sinha,P.(2017).*Foundation of computing*. New Delhi: BPB Publications.
3. Arora,A.(2015)*Computer fundamentals and applications*. Vikas Publishing.
4. Rajaraman,V.(2014).*Fundamentals of Computers*. Delhi: Prentice-Hall. Roger,J. (2010).*Microsoft Access 2010*. Delhi: Pearson Education.
5. Forouzan,(2009).*Basics of Computer Science*. India: Cengage Learning
6. Levi,D.S. Kaminsky,P.(2007)*Designing and Managing the Supply Chain*. McGraw Hill
7. Turban, E., Aronson JE.,Liang,TP.(2005).*Decision Support Systems and Intelligent Systems* (7th Edition). Pearson Publishers.
8. Jaiswal, M., Mittal, M. *Management Information Systems*. OUP
Turban, Efraim, and David King, "Electronic Commerce: A Managerial Perspective", 2010, Pearson Education Asia, Delhi.

BMPD 301C Mentoring and Professional Development

[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
Communication Skills
- Presentation Skills

The course shall be split into two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part–A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Teambuilding Exercises

Part –B (Outdoor Activities)

4. Sports/NSS/NCC
5. Field project.
6. Society Activities of various student chapters i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part–A&B.

Mentors/Faculty in charges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

BCOM 401C Corporate Accounting

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn regulatory framework for preparing the financial statements of different corporations.

Unit-I

Accounting for Share Capital and Debentures: Issue of Shares at Par, at Premium and at Discount. Accounting treatment in case of forfeited shares. Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

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

Unit-II

Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problems only.

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit-III

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

Unit-IV

Insurance Companies: Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Suggested Readings

1. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C. (2018). *Advanced Accounts*. Vol.- II. S.Chand & Co., New Delhi.
3. Maheshwari, S.N. and Maheshwari, S.K. (2018). *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. Goyal, V.K. and Goyal, R. (2012). *Corporate Accounting*. PHILearning. Tulsian, P. C. and Tulsian, B. (2016). *Corporate Accounting*, S.Chand.

BCOM 402C Company Law

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. This course will provide better understanding of the different clauses of company law which a business manager must know for better decision making.

UNIT-I

Nature of a company: Definition of a company, Characteristics of a company, Lifting the corporate veil, Company distinguished from partnership. types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; **Formation of a company:** Steps involved in the formation and incorporation of a company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT-II

Memorandum of association: Meaning and Importance, Form and Contents, Alteration of Memorandum. **Articles of association:** Meaning, Relationship of and distinction between MOA and AOA. **Prospectus:** Meaning, Definition and contents, statutory requirements in relation to prospectus.

UNIT-III

Share capital: Kinds of share capital, Alteration of share capital, Ways for raising share capital, Allotment of shares, share certificate and share warrant, calls on shares, Forfeiture and surrender of shares, transfer of shares. Borrowing powers, Debentures and charges. **Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number(DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; **Meetings of shareholders and board;** Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

UNIT-IV

Dividends, Accounts, Audit—Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. **Winding Up**- Concept and modes of Winding Up. **Administration of Company Law** [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts.

Suggested Readings:

1. Singh Avtar: Company Law; Eastern Book Co., Lucknow
2. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies, Amendment Act, ; Sultan Chand & Sons, New Delhi
3. Bagri A.K.: Company Law; Vikas Publishing House, New Delhi.
4. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Butters worth. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,
5. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

BCOM 403C Income Tax Law & Practices

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To acquire expert knowledge of practical and procedural aspects relating to Income Tax.

UNIT-I

Concept and Mechanism of Income Tax – Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue, Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income, Incomes which do not form part of Total Income

UNIT-II

Computation of Total Income under Salaries, Income from House Property, Profit and Gains of Business or Profession, Capital Gains, Income from Other Sources, Clubbing/Aggregation of Income.

UNIT-III

Set-off and Carry-Forward of Losses and Deductions from Total Income. Taxation of Individuals, Hindu Undivided Family, Firms and Association of Persons.

UNIT-IV

Tax and Other Special Provisions Relating to Companies. Collection and Recovery of Tax, Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax. Procedure for Assessment, Appeals, Revisions, Settlement of Cases and Penalties & Offences, Provisions concerning Procedure for Filing Returns, Signatures, E-Filing, Penalties and Prosecution.

Suggested Readings:

1. Ahuja, Girish and Gupts, Ravi, "Systematic Approach to Income-tax" ,Bharat Law House, New Delhi.
2. Ahuja, Girish and Gupts, Ravi, "Professional Approach to Direct Taxes Law & Practice", Bharat Publications.
3. Mehrotra, Dr. H.C. and Dr. S.P., "Income Tax Law &Practice (2019), Sahitya Bhawan Publications.
4. Mundra,Vikas,"Tax Laws and Practices",Law Point publications, Kolkata.
5. Singhania, Dr.V.K.," Students Guide toIncome-tax",Taxmann Publications Pvt. Ltd., New Delhi.

BCOM 404C Entrepreneurship Development

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The objective of the course is to make the student understand the concept and importance of entrepreneurship and facilitate generation of young entrepreneurs.

Unit-I

Definition and Concept of Entrepreneurship, Theories of Entrepreneurship, Myths about Entrepreneurship, Entrepreneurial Traits and Motivation, Role of Entrepreneurship in economic development. Types of Entrepreneurs. Barriers in the way of Entrepreneurship. Entrepreneurship Development (ED) Cycle.

Unit-II

Creativity and Business Ideas, Blocks to creativity. Business Plans and reasons of failure of business plans. Micro-Small-Medium (MSME) Enterprise – Definition– Characteristics–Objectives–Advantages–Disadvantages–Role in developing countries– Problems- steps for starting- – Government Policies.

Unit-III

EDP in India–Phases of Entrepreneurial programs–Government Policies– Administrative Framework–Policy instruments–Statutory Boards–Industrial Estates– Industrial clusters–Incentives and subsidies–Advantages–Needs & Problems –Promotional agencies .Business Incubators & Start-ups.

Unit-IV

Financing Options - Bridge capital, Seed capital assistance, Margin money scheme, Industrial Sickness, Causes–Remedies- An overview on the roles of institutions/schemes in entrepreneurial development- SIDBI, Commercial Banks. Other financing options- venture capital, lease funding, Angel Investors, Revival, Exit and End to a venture.

Suggested Readings:

1. Kumar, Arya (2018), “Entrepreneurship”, Pearson, New Delhi.
2. Gopal, V.P. Nanda (2015), “Entrepreneurial Development”, Vikas Publishing, New Delhi.
3. Desai, Vasant, “Dynamics of Entrepreneurial Development & Management”, Himalaya Publishing House.
4. Khanka, SS, Entrepreneurial Development, S.Chand & Co., New Delhi.

BCOM 405C Workshop on Computerized Accounting

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To impart basic knowledge about computerized accounting and equip students with application of Tally package.

UNIT-I

Introduction to Computerized Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerized Accounting systems: Special aspects of computerized Accounting, Development of Computerized Accounting system.

UNIT-II

Introduction to Accounting Packages. Tally, Salient Features of Tally ERP 9, Getting Started with Tally ERP 9: Start Up, Components of Tally ERP 9 Windows, Close Button, Minimize Button, Creating a company, Company Info, Menu, Quitting Tally ERP 9.

UNIT-III

Advanced Inventory Information in Tally ERP 9, Stock Groups, Creation of Single Stock Group, Stock Categories, Stock Items, Type, Symbol, Formal Name, Number of Decimal Places, Groups, Capital Account, Current Asset, Current Liability, Loans, Revenue Primary Group, Net Debit/Credit Balance for Reporting, Purchase Invoice, Ledger, Process of creating Ledgers, Orders, (Purchase and Sales Order), Inventory Vouchers.

UNIT-IV

Implementing Final Accounts, Display/Reports in Tally ERP 9. Accounting Reports Display in TALLY: Working with Trial Balance, Books and Registers, Cash Book, Bank Book, Balance Sheet, Profit and Loss Account, Principal Ratios.

Suggested Readings:

1. Nadhani ,A.K (2018):TallyERP9TrainingGuide,BPBPublishations,New Delhi.
2. Singh ,Shraddha &Mehra, Navneet(2015):“TallyERP9(PowerofSimplicity): Software for Business and Accounts”, V and S Publishers, New Delhi.
3. TallyEducationPrivateLtd.(2015),“ComputerisedAccountingUsingTally.ERP 9”, Sahaj Enterprises.

BMPD 401C Mentoring and Professional Development

[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude(Technical and General)
- General Awareness (Current Affairs and GK)
Communication Skills
- Presentation Skills

The courses shall be split into two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part–A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz(General/Technical)
5. Presentations by the students
6. Teambuilding Exercises

Part –B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various students chapter ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part–A&B.

Mentors/ Faculty in charges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

BCOM 501C

Financial Management

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To provide an in-depth understanding of the core finance functions and decisions in the area of corporate financial management. Further provide a practical and problem insight for effective financial decision-making.

UNIT-I

Introduction to Financial Management: Meaning, Scope and Objectives of Financial Management. Functions and role of a financial Manager.

Time Value of Money- Compounding Techniques and Discounting Techniques.

Cost of Capital: meaning, significance and determination of Cost of Capital, Components of Cost of Capital.

UNIT II

Capital Structure: meaning and features of capital structure decision. Factors affecting capital structure. Theories of capital structure.

EBIT – EBTEPS–analysis. Financial and Operating Leverages

UNIT III

Capital Budgeting Decision: Meaning and Nature of investment decisions; process of capital budgeting, investment evaluation criteria: Discounted and Non-Discounted Methods (Pay-Back Period, Average rate of return, Net Present Value, Benefit Cost Ratio and Internal Rate of Return. Capital rationing.

Dividend Policy Decisions – Determinants of dividend policy – types of dividend policy– forms of dividend. Dividend theories: Walter’s Model- Gordon’s Model- MM’s Hypothesis (problems)

UNIT IV

Working Capital Management: Planning and forecasting of working capital, importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement. Sources of working capital Cash management, receivable management and inventory management.

Suggested Readings:

1. VanHorne,J C, Wachowicz, J W. “*Fundamentals of Financial Management*” 13th Edition,Prentice Hall of India
2. Chandra, Prasanna,“*Financial Management*”Tata McGraw Hill.
3. Khan and Jain, “*Financial Management- Text and Problems*” 2nd Edition, Tata McGraw Hill’
4. Maheshwari, SN, *Financial Management*.
5. Pandey,IM, “*Financial Management*”,VikasPublishingHouse, 9th Edition

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Batch 2022 Ownwards**

BCOM 502C

Goods and Service Tax

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To provide conceptual knowledge of Goods and Service Tax and to enable the students to apply this knowledge in practical application of GST Laws.

UNIT-I

Indirect Taxes: Background, Concept, Features; Major shortcomings of Pre-GST Era, Administration of Indirect Taxation in India; **Goods and Services Tax:** Basics concept and overview. Need and Benefits, Constitutional Framework of GST.

UNIT-II

GST Model – CGST / IGST / SGST / UTGST; Concept of Taxable Event; Concept of supply, Composite Supply and Mixed Supply; Provisions regarding Levy and Collection of CGST and IGST. **Concept of Composition scheme** & Reverse Charge.

UNIT-III

Power of Granting Exemptions: Basic Exemption under Goods and Services Tax, Concept of Time, Value & Place of Taxable Supply of Goods/Services, Input Tax Credit & Computation of GST Liability.

UNIT-IV

Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Provisions regarding filing of Return, Payment of Tax, Provisions related to Refund.

Suggested Readings: (Latest Edition only):

- Dattey, VS ,Taxmann's *GST Ready Reckoner*, Taxmann, New Delhi.
- Gupta, NK, *Goods and Services Tax (Law, Practice and Procedures)*, Bharat Law House Private Limited.
- Mehrotra, H.C. and Agarwal V.P., *Goods and Services Tax GST*, Sahitya Bhawan Publications.

BMPD 501C Mentoring and Professional Development

[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

Overall Personality

- Aptitude(Technical and General)
 - General Awareness(Current Affairs and GK)
 - Communication Skills
 - Presentation Skills
- The courses shall be split into two sections i.e. class activities and outdoor activities. For achieving the above, suggestive list of activities to be conducted are:

Part –A (Class Activities)

1. Expert and video lectures (The experts can be from the fields of industrial practices, professionals, recognized motivational speakers to speak on ethics, self-development, situation handling skills etc The choice of topics will be a matter of choice for the teachers).
2. Aptitude Test (with respect to business practices, emotional quotient, learning abilities, placement aptitude, job culture aptitude etc).
3. Group Discussion (The students can be divided of not more than 8 in a group, a write up a case study, cuttings of news series, current affairs etc followed by a GD).
4. Quiz (General/Technical) (quizzes can be oral using a PPT, written MCQs/ short answer type questions covering general knowledge (Business world, economic affairs) and current affairs).
5. Presentations by the students (Preferably to an individual student or at the most more than a group of 2 students; Topics can be success stories of business personalities, Resilience of business houses, case lets etc).
6. Team building Exercises (team events within the class for problem solving).

Part– B (Outdoor Activities)

(A brief report of minimum 10-15 pages must be submitted at the end of semester)

1. Sports/NSS/NCC
2. Field project (surveys, social awareness campaigns etc); The whole class can be made to visit to a mall, village, specific locality etc).
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc. Group events in the form of social campaigns, humanitarian activities, making students turn Samaritans etc)

Note: Evaluation shall be based on rubrics for Part – A & B. Mentors/Faculty in charges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

BCOM 511C Personal Financial Planning

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The objective of this course is to enable the students to analyze their personal financial decisions, evaluate the costs and benefits of their decisions, identify numerous investment opportunities, understand tax implications of their investments, attain financial security and apply the knowledge learned in school to financial situations encountered later in life.

UNIT I

Financial planning: Time value of money, Need and importance of personal financial planning, Principles of personal finance, Financial planning process, Factors influencing personal financial planning. **Financial statements and ratios analysis:** Personal financial statements, Income and expenditure statement, Balance sheet, Budget, Analyzing financial statements via ratios. **Investor profiling:** Investor's life cycle, Financial goals of investor, Risk profiling.

UNIT II

Investment fundamentals: Saving and investment, Rules of investing, Debt and equity. **Banking products:** Deposit and loan products, Other special products for senior citizens, NRIs, Understanding credit score and credit information report. **Insurance products:** Meaning and features of insurance, Principles of insurance, Types of insurance - life, health, personal accident insurance. **Investment in Equity:** NSE/BSE, Investment strategies and portfolio construction, Fundamental and technical analysis, Demat account, Derivatives. **Investment in mutual funds:** Meaning, Structure of mutual funds in India, Mutual funds schemes, Systematic Investment Plan (SIP). **Investment in debt market:** Types of debt instruments, Government securities, Corporate bonds, Certificate of deposits, Commercial paper, PO saving schemes.

UNIT III

Personal taxation: Introduction to personal income tax planning, Methods of accounting for various heads of income, Tax avoidance, tax evasion and tax planning, Income tax deductions, Gift tax, Wealth tax. **Regulatory guidelines:** Know Your Customer (KYC) norms, Anti-Money Laundering (AML) standards, Permanent Account Number (PAN).

UNIT IV

Dynamics of real estate: Documentation, Verification, Real estate and bank loan, Buying vs. renting, Tax implications of real estate. **Introduction to retirement planning:** Need of retirement planning, Rules of retirement planning, Retirement planning process, Estimation of retirement expenses, Basic retirement plans. **Estate planning:** Meaning, Objectives, Estate planning tools, Will, Power of attorney. **Ethics in personal financial planning:** Code of ethics and rules of conduct.

Suggested Readings:

1. Murali, S., & Subbakrishna K. R. *Personal Financial Planning (Wealth Management)*.
a. Himalaya Publishing House.
2. Gitman, Lawrence J., Joehnk Michael D., & Billingsley. *Personal Financial Planning*.
Cengage Learning India Private Limited.
3. Madura, J. *Personal Finance*. Pearson.
4. Koh, B. *Personal Financial Planning*. FT Press.
5. Nayan, K. *Personal Finance: An Indian Perspective*.

BCOM 512C Advanced Financial Management

[L:5; T:1; P:0 (Credits-6)]

Course Objective: To provide an in depth understanding of the advancements in financial management for effective financial decision-making.

UNIT-I

Role and responsibility of the Senior Financial Adviser, Financial strategy for mulation:

Ratio Analysis and Strategy, Gearing considerations

Sources of Finance: Equity, debt, hybrids, lease finance, venture capital, business angel finance, private equity, asset securitization

UNIT-II

Risk and Return: Identifying Risk and Return, Business Risk and Financial Risk including operational, reputational, political, economic, regulatory and fiscal risk, Risk return trade-off-

Ethical and governance issues:

Fundamental Principles, Ethical issues in financial management, Agency Relationship, Transaction Cost Theory, Governance structures and policies, Social and Environmental Issues, Purpose and content of an integrated report

UNIT-III

Advanced Investment Appraisal: Capital rationing: Single period, Types, Capital rationing & divisible projects, Capital rationing & indivisible projects, Capital rationing & Multi-period, Risk and uncertainty in investment appraisal including sensitivity analysis, use of a risk adjusted discount factor, simulation, probability analysis and scenario analysis.

Valuation and the use of free cash flows: Valuations – Introduction, Market Capitalization, Asset Based Valuations, Using PE ratio, Earnings Yield, Dividend Valuation, Discounted Cash flows, Discounted Free cash flow basis, Free cash flows, Free cash flow to equity

UNIT-IV

Corporate Reconstruction and Re-Organization: Financial reconstruction, Capital reconstruction schemes. Acquisitions and mergers: Reasons for and against acquisitions, mergers and divestments (corporate expansion, high failure rate of acquisitions, synergy and others), Legal and procedural aspect, process, financing and valuation of mergers & acquisitions, Reverse Takeovers, Overview of mergers & takeover in India

Business re-organization: Unbundling, Divestment, Spin-offs/demergers, Sell-offs, Management buy-out (MBO) and buy-in, Share repurchase, Going private

Suggested Readings:

1. Khan MY & Jain PK, *Financial Management: Text and Problems*, TMH, New Delhi.
2. Chandra P., *Financial Management Theory & Practice*, TMH, New Delhi.
3. Pandey I.M., *Financial Management*, Vikas Publishing House, New Delhi.
4. Horne V., *Fundamentals of Financial Management*, Prentice Hall of India.
5. Aurora R., Shetty K., and Kale S., *Mergers and Acquisitions*, Oxford University Press.
6. Sudarsanam S., *Creating Value from Mergers and Acquisitions*, Prentice Hall of India.

BCOM 521C Banking Services Management

[L:5; T:1; P:0 (Credits-6)]

Objective: The course offers to the candidates the knowledge of different aspects of Banking along with thorough understanding of the practical application of the theory. The paper aims at acquainting the students, the concepts of Banking services and relevant aspects.

UNIT– I

Bank: Definition, importance and functions. **Indian Banking System;** Structure and organization and services provided by Banks: Commercial Banks; Regional Rural Banks; co-operative Banks. Functions of a Bank in an Economic development

UNIT– II

The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control. **Reforms in Indian Banking:** Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

UNIT– III

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) Core Banking Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset. Classification, RBI Guidelines on Internet Banking, **Challenges faced by Indian Banking**, Cheque Truncation System.

UNIT-IV

Interest Rate Risk Management in Banks, credit risk, **Liquidity management**, Operational Risk Management in Banks, Market Risk Management in Banks, Capital Adequacy of Banks, Issues in Bank Management, Investment Banking and Other Services. **Analysis of Bank Statements**– Analysis of Balance Sheet and Profit and Loss Account – Financial Performance Analysis with Ratios.

Suggested Readings:

1. Vaish,M.C.“Money,BankingandInternationalTrade”NewAgeInternationalPvt. Ltd.
2. Hajela,T. N.“Money, Banking and International Trade”Ane Books Pvt. Ltd.
3. Seth,M.L. “Money, Banking and International Trade” Lakshmi Narayan Agarwal.
4. Mishra,Jagannath“Money,BankingandInternationalTrade”Thacker,SpinkandCompany.
5. JainT. R .“ModernBanking” V. K. Publications.

BCOM 522C Insurance Service Management

[L:5; T:1; P:0 (Credits-6)]

Objective: Understand the different types of insurance policy products and its fundamental principles; Know about various management concepts that can be implemented in insurance service; Infer about the IRDA guidelines and Frauds.

UNIT-I

Concept of Insurance: Basic principles of insurance, Role and importance of Insurance in Society; Concept of micro Insurance; **Types of Insurance;** Insurance Documents and Policy Terms & Conditions; **Insurance Agents:** types, roles and functions. Role of Insurance in the economy. **Risk and Uncertainty,** Classification of risks, sources of risk-external and internal, risk management.

UNIT-II

Life Insurance: History and Importance, Products, Types of Claims, private sector companies in life insurance sector, recent trends in life insurance. **Health Insurance:** Determinants, Factors affecting the health system in India; Health Insurance Intermediaries, Health Insurance Products, Claim Process, Challenges in Health Insurance; Health Insurance to Poorer Section. **General and Commercial Insurance:** History and significance, Distribution channel, Types of General Insurance, Types of Commercial Insurance.

UNIT-III

IRDA Act: Salient feature, duties, powers and functions of the authority, financial Accounts and audit, power of Central Government to issue directions, IRDA (Protection of Policy Holders Interest) Regulation 2002, Rational of opening up of the insurance sector to the private sector. Credit and deposit Insurance: Nature, terms and conditions, claim, recovery etc. public liability insurance, emergency risk insurance.

UNIT-IV

Concept and Importance of Reinsurance: Tax benefits under Life Insurance Policies, Application of Management concepts in Insurance: Marketing of Insurance Policies, issues related to human resource management in insurance sector, application of financial management in insurance sector, Application of Information technology in insurance.

Suggested Readings:

1. BholeLM, *Financial Institutions and Markets*, Tata McGraw Hill, 2004, 4th Edition
2. Srivastava, RM, *Management of Indian Financial Institutions*, Himalaya Publishing.
3. Niehaus, Harrington, *Risk Management and Insurance*, 2007, Tata McGraw-Hill
4. Mishra, K.C. and. Thomas, G.E, *General Insurance - Principles and Practice*, Cengage Learning: New Delhi.
5. George, Rejda.E, *Principles of risk management and insurance*, Pearson publications, ninth Edition

BCOM 601C Industrial Relations and Labour Laws

[L:5; T:1; P:0 (Credits-6)]

Course objective: To provide an idea and exposure to the industrial relations and various labour laws applicable to industries in India and to acquaint the students with ways to compute the emoluments and compensation payable to workers.

UNIT-I

Industrial Relations- Concept, Definition and Importance, Factors affecting industrial relations. Approaches to industrial relations, Impact of Technology on industrial relations. Nature of Trade Unions, Trade Union movement in India, benefits of trade Unions for workers, Problems of Trade Unions & Remedies. Quality Circles, Benefits and Problems of Quality Circles.

UNIT-II

Concept of Collective Bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Collective Bargaining and Labour Management Co-Operation in India, Conditions for the success of collective bargaining. Grievance Management –causes of grievance–effects of grievance, Negotiation and Collective Settlements, Grievance redressed procedure.

UNIT-III

Industrial Conflicts- Meaning & Causes and Types, Strikes & Lockouts, Machinery for resolving Industrial Disputes under Law. Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management.

UNIT-IV

Emergence and Objectives of Labour Laws- The Industrial Relations Code-2019-An Introduction Overview of Factories Act, Industrial Disputes Act, Payment of wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wage Act, PF Act. Workmen's Compensation Act

Suggested Readings:

1. Memoria, C.B. and Memoria, Satish, *Dynamics of Industrial Relations*, Himalaya Publications.
2. Chhabra, T.N. and Suri, R.K. *Industrial Relations – Concepts & Issues*, Dhanpat Rai & Company.
3. Srivastava, S.C., *Industrial Relations and Labor Laws*, Vikas Publishing House.
4. Singh, B.D., *Industrial Relations and Labor Laws*, Excel Books.
5. Sinha, P.R.N., Sinha, Indu Bala & Shekhar, Seema Priyadarshini, *Industrial Relations, Trade Unions, and Labor Legislation*, Pearson Publishing House.

BCOM 602C Operation Research

[L:5; T:1; P:0 (Credits-6)]

Course objective: This course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in use of quantitative techniques for optimum decision making and to facilitate the students in appreciating need/significance and applications of various techniques of operation research in decision making.

UNIT-I

Introduction: Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research.

Deterministic Models: Formulation of Linear Programming Problem, Graphical solution of LPP, Simplex Method, Artificial variables, Big-M method, **Transportation Problem:** Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions, Optimality tests, **Assignment Model:** Formulation, Hungarian method for optimal solution, Solving unbalanced problem, Travelling salesman problem.

UNIT-II

Probabilistic Models: Decision making under uncertainty: Maximum and minimum models; Introduction to decision tree. Game theory: Solution of simple two person zero-sum games: Examples of simple competitive situation.

Dynamic Programming: Introduction to deterministic and probabilistic dynamic programming, Solution of simple problems.

UNIT-III

Queuing theory: Types of queuing situation, Queuing models with Poisson's input and exponential service, their application to simple situations.

Network Models: PERT & CPM, Introduction, analysis of time bound project situations, construction of net works, identification of critical path, slack and float, crashing of network for cost reduction.

UNIT-IV

Replacement Models: Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

Inventory Models: Inventory costs. Models with deterministic demand model (a) demand rate uniform and production rate infinite, model (b) demand rate non-uniform and production rate infinite, model (c) demand rate uniform and production rate finite.

Suggested Readings:

1. Wagner, HM, *Principles of Operations Research*; Prentice Hall.
2. Gupta, PK and Hira, DS, *Operations Research*, S.Chand & Co.
3. Taha, *Introduction to Operation Research*; Pearson.
4. Hillier, F.S. and Libermann, G.I. *Introduction to Operation Research*; Holden Ray.
5. Sharma, J.K. *Operations Research Theory & Applications*; Macmillan India Ltd.
6. Sharma J.K. *Operations Research, Problems and Solutions*; Macmillan India Ltd.

BMPD 601C Mentoring and Professional Development

[L:0; T:0; P:2 (Credits-1)]

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

Overall Personality

- Aptitude(Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills
- The courses shall be split into two sections i.e. class activities and outdoor activities. For achieving the above, suggestive list of activities to be conducted are:

Part –A (Class Activities)

1. Expert and video lectures (The experts can be from the fields of industrial practices, professionals, recognized motivational speakers to speak on professionalism, discipline, time management etc. The choice of topics will be a matter of choice for the teachers)
2. Aptitude Test (with respect to business practices, intellectual creativity, team skills, Decision making skills, leadership skills etc)
3. Group Discussion(The students can be divided of not more than 8 in a group, a write up as a case study, cuttings of news series, current affairs etc followed by a GD).
4. Quiz (General/Technical) (quizzes can be oral using a PPT, written MCQs/short answer type questions covering general knowledge (latest business developments and key announcements by government/autonomous bodies, world bodies etc
5. Presentations by the students (Preferably to an individual student or at the most more than a group of 2 students; Topics can be success stories of business personalities, Resilience of business houses, case lets etc)
6. Teambuilding Exercises(team events within the class for problem solving)

Part– B (Outdoor Activities)

(A brief report of minimum 10-15 pages must be submitted at the end of semester)

1. Sports/NSS/NCC
2. Field project (may be general topics, business topics or awareness about government social schemes, health and hygiene, UGC social initiatives etc).
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc. (Group events in the form of social campaigns, humanitarian activities, making students turn Samaritans etc)

Note: Evaluation shall be based on rubrics for Part – A & B. Mentors/Faculty in-charge will maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

BCOM 611C Security Analysis and Portfolio Management

[L:5; T:1; P:0 (Credits-6)]

Objective: The aim of the course is to provide the students a comprehensive knowledge about fundamentals of investments and equipping for taking profitable investment decisions.

UNIT– I

Investment: Meaning, Nature, Objectives and Process. Difference Between Investment and Speculation, Investment and Gambling. **Various Investment Avenues/ Alternatives.**

Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors.

UNIT– II

Security Analysis: Meaning, Concept of Risk, Risk Management; Analysis of Risk and Return. Relationship between Risk and return

Types and Measurement of Risk, Risk and Return Trade Off.

UNIT– III

Investment Analysis: Fundamental Analysis– Economic, Industry and Company Analysis.

Technical Analysis- Charting techniques and Indicators. Fundamental v/s Technical Analysis.

Efficient Market Theory, Random Walk Theory

UNIT– IV

Portfolio Management: Concept, Portfolio Management Models-Capital Asset Pricing Model, Arbitrage Pricing Theory, Markowitz Model, Capital Market Line, Security Market Line,

Portfolio Performance Evaluation- Sharpe Model, Jensen and Treynor Model **Portfolio**

Revision: Techniques of Portfolio Revision, Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Rupee Averaging Technique. **Global Investing –** Benefits and Options for Global Investment.

Suggested Readings:

1. Pandian, Punithavathy. *Security Analysis and Portfolio Management*, Vikas Publishing House.
2. Pring, Martin, *Technical Analysis Explained*, McGrawHill.
3. Avadhani, V.A. *Investment and Securities Market in India*, Himalaya Publishing House.
4. Singh, Preeti, *Investment Management*, Himalaya Publishing.
5. Ranganatham, M. Madhumathi, R., *Security Analysis & Portfolio Management*, Pearson Education.
6. Bhalla, V. K. *Portfolio Analysis and Management*, Sultan Chand & Sons.
7. Fischer & Jordan, *Security Analysis and Portfolio Management*, Prentice Hall India.

BCOM 612C Management of Financial Services

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The objective of this course is to enable students to understand the concepts and types of various financial services available in the market. This course is also aimed to enable students to compare and analyze the performance of various financial services available in the market.

UNIT-I

Financial services: meaning, features, importance, contribution of financial services in promoting industry – service sector.

Merchant banking: meaning, origin and growth of merchant banking in India. Scope of merchant banking services, merchant bankers and management of public issues, merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

UNIT-II

Lease financing: Meaning, types of leasing – factors influencing lease, performance of leasing industry in India. **Hire purchase:** concept and characteristics of Hire purchase. Difference between hire purchase and leasing. Mathematics of Hire purchase: calculation of Effective interest Rate - Legal Aspects of Hire purchase - Tax implications of Hire Purchase. RBI guidelines for hire purchase, problems of hire–purchasing companies in India.

UNIT-III

Credit Rating: concept of credit Rating. Types of credit Rating - Advantages and Disadvantages of credit Rating -credit Rating Agencies & their Methodology-Emerging Avenues of Rating services - International credit Rating practices.

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes money market mutual funds –private sector mutual funds–functioning of mutual funds in India.

Factoring: Concept of factoring-why factoring, types of factoring, factoring mechanism, securitization of debt – concept and mechanism

UNIT-IV

Retail banking services : personal loan , home loans , car loans , consumer loans , educational loans concept of plastic money credit cards debit card(meaning , features , types , merits and demerits of each services are covered)

Venture Capital: Concept of venture capital fund, characteristics, growth of venture capital funds in India.

Suggested Readings:

1. Avadhani, “*Financial Services and Market*”, 1999, Himalaya Publishing House.
2. Bhole, “*Indian Financial System*”, 2009, Himalaya Publishing House.
3. Chandra, P, “*Security Analysis and Portfolio Management*”, 2011, Tata McGraw Hill.
4. Desai, Vasanth, “*The Indian Financial System*”, 1999, Himalaya Publishing House
5. Varshney, PN & Mittal DK, “*Indian Financial System*”, 2000, Sulthan Chand & Sons.

BCOM 621C Banking Laws & Services

[L:5; T:1; P:0 (Credits-6)]

Course Objective: The main objective of this module is to make the student aware about the various laws applicable to banks and the various practices prevalent in the banking industry and creating a base for advanced level study of the Banking laws and practices.

UNIT-I

Origin and evolution of Indian Banking, Banking system and structure in India: Types of banks viz., Commercial Banks, Small Finance Banks Payments Banks, Co-operative Banks, public sector banks, private sector banks, foreign banks and Regional Rural Banks (RRB). Role of Reserve Bank as regulator of banking system; Changes in the role and functions of commercial Banks

UNIT-II

Regulatory and Compliance Framework: Reserve Bank of India act, 1934- its incorporation, central banking functions provisions relating to Non-banking institution, receiving deposits and financial institutions, penalties. Role and functions of RBI- Credit control Techniques.

Banking Regulation Act, 1949- Definitions, business of banking companies, suspension of business and winding up of banking companies, provisions relating to certain operations of banking companies.

UNIT-III

NPA and Securitization: NPAs, NPA categories, Provisioning norms, SARAFAESI Act.

Basel Framework: Bank for International Settlements (BIS), Basel Accords.

Banker Customer Relationship and their Roles & Responsibilities: Banker – Customer relations; Types of relationship between banker and customer, Bankers obligations to customers, Right off lien, set off, appropriation, Provisions of Negotiable Instrument Act, 1881– Bankers legal duty of disclosure and related matters

UNIT-IV

Banking Services: Payment and Collection of cheques- Duties and responsibilities of paying and collecting banker, Protection available to paying and collecting banker under Negotiable Instrument Act. **Security Creation:** Pledge, Hypothecation, Mortgage, Assignment. **Other Banking Services:** Fund based services, Non fund based services, Money remittance services, banking channels, Financial inclusion.

Suggested Readings:

1. Varshney P.M., *Banking Law & Practice*, Sultan Chand & Sons.
2. Tannan M. L., *Tannan's Banking law and practice in India*, Lexis Nexis Butterworths Wadhwa Nagpur.
3. Desai V. J., *Indian Banking Law and Practice*, Himalaya Publishing Home.
4. Sheldon & Folder's, *Practice and Law of Banking*, Financial Times Prentice Hall.
5. Gupta S.N., *The Banking Law in Theory and Practice*, Law Publishers.
6. Hapgood M., *Paget's Law of Banking*, Lexis Nexis UK.
7. Singh A., *Laws of Banking and Negotiable Instruments*, Eastern Book Company.

BCOM 622C Risk Management and Insurance

[L:5; T:1; P:0 (Credits-6)]

Course objective: This course aims at providing fundamental knowledge and exposure to the concepts and theories of risk management and insurance and to facilitate the students in appreciating need/significance of various types of insurance to mitigate the risks.

UNIT-I

Concept of Risk: Risk and Uncertainty, Types of Risk, Burden of Risk, Sources of Risk, Methods of handling Risk, Degree of Risk, Management of Risk.

Corporate and Personal Risk Management: Risk Management Process, Objectives of Risk Management, Risk Management Techniques, Need for a Rationale for Risk Management in Organizations, Understanding the cost of Risk, Individual Risk Management and the Cost of Risk.

UNIT-II

Identification of Risk: Tools/Techniques for perception of risk; Methods for determining the operative causes of peril; Safety audit.

Evaluation of Risk: Risk Avoidance & Reduction of Risk: methods of loss prevention and risk reduction; Role of surveyors in loss prevention/ risk reduction.

Techniques of Risk Financing: Retention of risk; Captive insurance companies,

UNIT-III

Insurance: Definition and Basic Characteristics of Insurance, Requirements of an Insurable Risk, Adverse Selection and Insurance, Insurance vs. Gambling Insurance vs. Hedging; Essentials of Insurance Contracts, Principles of Insurance, Legal Aspects of Insurance Contract
Types of Insurance: Life Insurance, General Insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT-IV

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Control of Malpractices, Negligence, Computation of Insurance Premium, Loss Assessment and Loss Control, Exclusion of Perils

Suggested Readings:

1. George, E.R., *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, M.S., *Introduction to Risk Management and Insurance*, Pearson
3. Gupta, P.K., *Insurance and Risk Management*, Himalaya Publishing House.
4. Mishra, M.N., *Principles and Practices of Insurance*, S. Chand and Sons.
5. Black, K. and Skipper H.D., *Life and Health Insurance*, Pearson Education.
6. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
7. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons.