

Syllabus and Scheme of Examination

for

B.Com (Hons.) with Research

In accordance with NEP-2020

(w.e.f. academic session 2022-23)

Exit options:

After one year: Undergraduate certificate in commerce/

Two years: Undergraduate diploma in commerce/

Three years: B.Com (Hons)/

Fourth year: B.Com (Hons) with research



SCHOOL OF MANAGEMENT

DOON UNIVERSITY, DEHRADUN-248001, UTTARAKHAND

About the Program

It has become necessary to provide high-quality higher education in the current global era in order to prepare minds for the future. The B.Com. (Hons.) curriculum at Doon University is created to enable and empower students to gain the information, skills, and capacities to assess and synthesize the modern realities relevant to the field of business, even though quality may be viewed through multiple lenses. This course offers a much-needed perspective on sustainable growth in addition to teaching students how to manage and sustain current firms in the face of fierce winds of change and competition. The goal of this curriculum is to give students a conceptual grasp of how to deal with the business realities of today while preparing them for the challenges of tomorrow. It has become necessary to provide high-quality higher education in the current global era in order to prepare minds for the future. Although excellence can be seen through a variety of prisms, Doon University's B.Com. (Hons.) the curriculum is intended to give students the tools and confidence they need to add, it introduces students to the world of technology and digitalization in the appropriate field as the thought of by academics and decision-makers. This course is meant to foster an entrepreneurial mentality and set of abilities.

Numerous optional courses in the categories of Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been added to the framework in order to fulfil the goals of UGCF under NEP and to empower the students. 6. The B. Com. (Hons.) course structure consists of forty-eight discipline-specific elective courses, twenty-seven skill-enhancement courses, and thirty-seven generic elective courses spread throughout the eight semesters. A total of 116 elective courses have been designed under three different sets of course types (GE, SEC, and DSE) with the goal of covering all potential knowledge and skill domains and encouraging interaction with different societal segments.

Programme Objectives

The Undergraduate Curriculum Framework- 2022 (UGCF) is designed to integrate the university's higher education system with the National Education Policy 2020 and effect systemic transformation. When framing UGCF, the following NEP objectives are kept in perspective:

Here's an improved version of the program objectives for the B.Com (Hons.) program at Doon University, making them more attractive and academically rigorous:

- 1.Foster Comprehensive Growth:** Promote the holistic development of students by integrating academic excellence with active engagement in extracurricular activities, ensuring a well-rounded educational experience.
- 2. Empower Personalized Learning Paths:** Offer students the autonomy to design their educational trajectories and select specialized programs that align with their individual strengths, interests, and career aspirations.
- 3. Facilitate Interdisciplinary Integration:** Provide a cohesive educational experience by blending interdisciplinary approaches, ensuring a unified and comprehensive understanding of complex concepts and their applications.

4. **Break Down Academic Silos:** Dismantle traditional hierarchies and barriers between disciplines to encourage a seamless integration of diverse fields of study, fostering a more interconnected and versatile learning environment.

5. **Promote Innovation and Ethical Leadership:** Cultivate creativity and critical thinking while upholding ethical standards and fostering a commitment to human and constitutional values in both academic and professional contexts.

6. **Advance Multilingual Competence:** Enhance the role of language in learning by supporting multilingualism, thereby enriching communication skills and broadening cultural and academic perspectives.

7. **Encourage Rational and Creative Problem-Solving:** Support the development of analytical reasoning and innovative thinking, equipping students with the skills necessary for effective decision-making and creative problem-solving.

8. **Develop Essential Life Skills:** Instill vital life skills such as resilience, teamwork, collaboration, and effective communication to prepare students for success in both their professional and personal lives.

9. **Promote Excellence in Research:** Emphasize the importance of rigorous research as a cornerstone of academic achievement and personal development, encouraging students to contribute meaningfully to their fields of study.

PROGRAMME OUTCOMES

PO1: A bachelor's degree in commerce results in thorough understanding of investment, insurance, banking, human resource management, business and corporate law, accounting, management, tax, and various other fields of commerce. As a result, this curriculum assists students in laying a solid foundation for further studies in commerce and in meeting the demands of the business, insurance, and banking sectors, which are looking for young people qualified for employment.

PO2: Students who complete this degree will be prepared for the workplace, especially for jobs of the future. The student will experience working in the real world firsthand.

PO3: Students completing this programme will be able to display practical skills required to work as consultants, audit assistant & other financial supporting services & will be able to become a successful professional in these fields.

PO4: Completion of this programme will also enable the students to demonstrate leadership qualities required to lead the diverse teams & small groups to achieve the common goals of the organization.

Program Specific Outcome

Disciplinary Knowledge:

PSO1: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

Communication Skills

PSO2: Ability to communicate long standing unsolved problems in commerce.

PSO3: Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

Critical Thinking

PSO3: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business

PSO4: Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

Problem solving

PSO5: Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same

PSO6: Capabilities to analyze and synthesize data and derive inferences for valid conclusion; iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation

Research Related Skills

PSO7: Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic

PSO8: Ability to identify the developments in various branches of Commerce and Business. f. Information and Communication Technology (ICT) digital literacy Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

Course Structure

Semester-1						
Course Type	Course Code	Course Title	L	T	P	C
DSC-1	COC101	Principles of Management	3	1	0	4
DSC-2	COC102	Basics of Accounting	2	1	1	4

DSC-3	COC103	Micro Economics	3	1	0	4
GE*1(MD/ID)	COG101	Business Environment	3	1	0	4
	COG102	Leadership	3	1	0	4
SEC**-1	COS101	Business Communication	1	0	1	2
	COS102	Basics of Computer	2	0	0	2
AEC-1	To be taught from University Pool		2	0	0	2
VAC-1	To be taught from University Pool		2	0	0	2
*This course can be taken from any department of any stream. ** Choose one from pool of courses						22
Semester-2						
DSC-4	COC151	Business Policy and Strategic Management	3	1	0	4
DSC-5	COC152	Financial Reporting and Analysis	2	1	1	4
DSC-6	COC153	Macro Economics	2	1	0	4
GE*- 2(MD/ID)	COG151	Money and Banking	3	1	0	4
	COG152	Entrepreneurship and Small Business Management	3	1	0	4
SEC**-2	COS151	Personality Development	2	0	0	2
	COS 152	Computer and E Business	1	0	1	2
AEC-2	To be taught from University Pool		2	0	0	2
VAC-2	To be taught from University Pool		2	0	0	2
*This course can be taken from any department of any stream. **Choose one from pool of courses						22

Note: Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams.						
Exit option after one year with 44 credits to get Undergraduate Certificate in Commerce						
Semester-3						
DSC-7	COC201	Business Statistics	2	1	1	4
DSC-8	COC202	Cost Accounting	2	1	1	4
DSC-9	COC203	Business Regulatory Framework	3	1	0	4
GE3* / (MD/ID)	COG201	Corporate Accounting	3	1	0	4
	COG202	Finance for Everyone	3	1	0	4
DSE**-1	COE101	Management Accounting	3	1	0	4
	COE102	Sales Management and Advertising	3	1	0	4
SEC**-3	COS201	Analytical Ability and Digital Awareness	1	0	1	2
	COS202	Computerised Accounting System	0	0	2	2
AEC-3	To be taught from University Pool		2	0	0	2
VAC-3	To be taught from University Pool		2	0	0	2
*This course can be taken from any department of any stream.						22
**Choose only one from pool of courses of GE/DSE						
Note: Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams.						
Semester-4						
DSC-10	COC251	Financial Management	2	1	1	4
DSC-11	COC252	Corporate Laws	2	1	1	4
DSC-12	COC253	Principles of Marketing	3	1	0	4
GE*4/ (MD/ID)	COG251	Accounting of Managerial Decision	3	1	0	4
	COG252	E Commerce and Digital Marketing	3	1	0	4

DSE**-2	COE103	Financial Markets and Services	3	1	0	4
	COE 104	Banking Law and Practice	3	1	0	4
SEC**	COS251	E-Filing of Return	2	0	0	2
	COS252	Personal Financial Planning	2	0	0	2
AEC	To be taught from University Pool		2	0	0	2
VAC	To be taught from University Pool		2	0	0	2
*This course can be taken from any department of any stream. **Choose one from pool of courses of GE or DSE Note: Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams. Exit option after Two years with 88 credits to get an Undergraduate Diploma in Commerce						22
Semester-5						
DSC-13	COC301	Business Mathematics	2	1	1	4
DSC-14	COC302	Indirect Tax Laws & GST	2	1	1	4
DSC-15	COC303	Fundamentals of HRM	3	1	0	4
DSE**-3/GE5	COE105	Corporate Accounting/ GE from Other Departments	3	1	0	4
	COE106	Fundamentals of Investment/ GE from Other Departments	3	1	0	4
	COE 107	Income Tax Law and Practice/ GE from Other Departments	3	1	0	4
DSP	COP301	Project-1/Internship/Community Outreach			2	6
**This course can be taken from any department of any stream.						22

** Choose two from pool of courses of DSE/GE						
Semester-6						
DSC-16	COC351	Public finance	2	1	1	4
DSC-17	COC352	International Marketing	2	1	1	4
DSC-18	COC353	Auditing and Corporate Governance	3	1	0	4
DSE**-4/ GE**-6	COE108	Advance Corporate Accounting/ GE from Other Departments	3	1	0	4
	COE109	Business Tax Procedures and Management/ GE from Other Departments	3	1	0	4
	COE110	International finance /GE from Other Departments/International Finance				4
DSP	COP350	Project-2/Internship/Community Outreach				6
*This course can be taken from any department of any stream. ** Choose two from pool of courses of GE/DSE Exit option after Three years with 132 credits to award the degree of B.Com Honours if he/she earned 80 (from 18 DSC's and 2 DSE's) credits in Commerce discipline						22
Semester-7						
DSC-19	COC401	Business Research Methods	2	1	1	4
DSE/GE-5*	COE109(A)	Security Analysis and Portfolio Management/ GE (Other Department)	2	1	1	4

	COE109(B)	Corporate Tax Planning/ GE (Other Department)				
	COE109(C)	Social and Environmental Accounting/ GE (Other Department)				
DSE/GE-6*	COE110(A)	Industrial Relations & Tax Law/ GE (Other Department)	3	1	0	4
	COE110(B)	Labour Welfare & Social Security/ GE (Other Department)				
	COE110(C)	Performance Management/ GE (Other Department)				
DSE/GE-7*	COE111(A)	Social Media Marketing/ GE (Other Department)	3	1	0	4
	COE111(B)	Retail Management/ GE (Other Department)				
	COE111(C)	Marketing Research/ GE (Other Department)				
DSP	COP401	Dissertation /Internship				6
<p>*These course can be taken from any department of any stream.</p> <p>** Choose three DSE or two DSE +one GE or one DSE and two GE</p> <p>Exit option after Three years with 132 credits to award the degree of B.Com Honours if he/she earned 80 (from 18 DSC's and 2 DSE's) credits in Commerce discipline</p>						22
Semester-8						
DSC-20	COC451	The Economy of Bharat	2	1	1	4

DSE/GE-8*	COE112(A)	Behavioural Finance/ GE (Other Department)	2	1	1	4
	COE112(B)	Monetary theories and institution/ GE (Other Department)				
	COE112(C)	Financial Derivatives/ GE (Other Department)				
DSE/GE-9*	COE113(A)	Organizational behaviour / GE (Other Department)	3	1	0	4
	COE113(B)	People Management/ GE (Other Department)				
	COE113(C)	Event Management/ GE (Other Department)				
DSE/GE-10*	COE114(A)	Rural Marketing/ GE (Other Department)	3	1	0	4
	COE114(B)	Distribution Logistics/ GE (Other Department)				
	COE114(C)	Sustainability and Ethical Aspects of Marketing/ GE (Other Department)				
DSP	COP450	Dissertation				6
<p>*These course can be taken from any department of any stream.</p> <p>** Choose three DSE or two DSE +one GE or one DSE and two GE</p> <p>Exit option after Four years with 176 credits to award the degree of B.Com Hon's with Research Major(Commerce) and Minor(Other Disciple)</p>						22

Electives can be taken from list of Electives or MOOC courses approved by authority.

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper- Core		
Course Code: - COC101	Course Title: PRINCIPLES OF MANAGEMENT	
Course Outcomes:		
1. To be able to describe and explain the core functions of management, including planning, organizing, leading, and controlling, and how these functions are applied in organizational settings. 2. To develop the ability to analyse business environments and make strategic decisions that align with organizational goals, using various management tools and techniques. 3. To understand the principles of leadership, motivation, and team dynamics, and how to effectively manage and lead teams in a business environment. 4. To evaluate management decisions in the context of ethical standards and social responsibility, understanding the impact of management practices on society and the environment. 5. To enhance their communication and interpersonal skills, learning how to effectively manage relationships with various stakeholders, including employees, customers, and partners.		
Credits: 4	Compulsory	
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3- 1-0		
Unit	Topics	No. of Lectures Total=60
	Introduction: Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management, Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach - Hawthorne experiments, Behavioral approach, Systems approach. Contingency approach, MBO, Re-engineering, Five-	

I	force analysis. Learning Organization, fortune at the Bottom of Pyramid, Trends and Challenges of Management in Global Scenario, Emerging issues in management	12
II	<p>Planning: Types of Plan – An overview, Strategic planning – Concept, process, Importance and limitations; Growth strategies – internal and external, Environmental analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis).</p> <p>Business environment – Concept and components. Decision- making-concept, importance, group decision making, Individual versus group decision making. Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS).</p>	12
III	<p>Organizing: Concept, Process of organizing – An overview, span of management, different types of authority (line, staff and functional).</p> <p>Decentralization, delegation, Formal and informal organization, Principles of organizing, Types of organization structure.</p>	12

IV	<p>Staffing and Directing: Concept of staffing – Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal, Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories – Maslow’s need hierarchy theory, Herzberg’s two factor theory, McGregor’s Theory X and Theory Y, Ouchi’s Theory Z, Leadership- concept, importance; major theories of leadership (Likert’s scale theory, Blake and Mouton’s grid theory, House’s path goal theory, Fred Fred Fielder’s situational leadership), Transactional leadership, Transformational leadership, Transforming leadership, Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication overcoming barriers to communication.</p>	12
V	<p>Control: Concept, process, limitation, principles of effective control, Major techniques of control – Ratio analysis (ROD), budgetary control, EVA, MVA, and CPM.</p>	12

Suggested Readings:

- 1-Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.
- 2- Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi.
- 3-Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi.
- 4-Essential of Management: Harold Kontz, McGraw Education
5. Griffin, R.W. *Management Principles and Application*. Cengage Learning.
6. Luthans, F. *Introduction to Management*. McGraw Hill.

Suggestive digital platforms web links- legalpathshala.com, www.uagc.edu, open.umn.edu

Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs

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Suggested equivalent online courses:

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Further Suggestions:

Latest Edition of Text books may be used.

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Programme: B.Com.Honours	Year: First	Semester: First
Course/Paper- Core		
Course Code: COC 102	Course Title: Basics of Accounting	
Course Outcome 1. To develop the ability to prepare key financial statements, such as the income statement, balance sheet, and cash flow statement, accurately reflecting a company's financial position. 2. To systematically record and classify business transactions in journals and ledgers, ensuring accuracy and compliance with accounting standards. 3. To be able to analyse financial data using various accounting techniques and ratios to assess the financial health and performance of a business. 4. To understand the importance of ethical standards in accounting, including the implications of fraud, transparency, and the role of professional integrity in financial reporting. 5. To gain a thorough understanding of fundamental accounting principles, including the accounting equation, double-entry bookkeeping, and the accrual basis of accounting.		
Credits: 4		Compulsory
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures
I	Concept, importance and scope of Accounting, Basic Accounting Principles, Conventions, Concept, Procedures Methods etc, Forms of Accounting and uses of accounting information, accounting equations and Types of accounts, Rules of recording Business Transactions.	12
II	Preparation of Journal, Ledger and Trial Balance	12
III	Preparation of Trading and Profit & Loss Account, Preparation of Balance sheetwith and without adjustments, Preparation of Receipts & Payment Account	12
IV	Depreciation Accounting, Methods of Calculation of Depreciation, Stock Valuation Methods	12
V	Role of Computers in Accounting, Practical Applications of computerized accounting: Tally	12

Suggested Readings:

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan.(2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
6. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers,(2010).
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)

Note-Latest edition of the textbooks should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper		
Course Code: COC103	Course Title: Microeconomics	
Course outcomes: 1. To be able to explain and apply fundamental microeconomic models and theories, including supply and demand, consumer behaviour, and production costs, to analyse real-world economic issues. 2. To gain insight into various market structures—perfect competition, monopoly, oligopoly, and monopolistic competition—and understand how pricing and output decisions are made in each market type. 3. To understand the decision-making processes of consumers and producers, including utility maximization, budget constraints, and profit maximization, and how these decisions affect market outcomes. 4. To identify and analyse instances of market failure, such as externalities, public goods, and information asymmetry, and understand the role of government intervention in addressing these issues. 5. To develop the ability to use microeconomic tools, such as elasticity, marginal analysis, and cost-benefit analysis, to evaluate and make informed decisions in business, public policy, and personal finance.		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total: 60
I	Consumer Behavior and Elasticity of Demand: Basic demand and supply analysis; Elasticity of demand: price, income and cross elasticity, point elasticity and arc elasticity, marginal revenue, average revenue and price elasticity of demand; Ordinal utility analysis of consumer behavior; Budget line and indifference curve, consumer equilibrium, Income consumption curve and Engel Curve, Price consumption curve and derivation of demand curve. Income and Substitution Effects of a price change; Consumers’ Surplus; Revealed Preference theory.	12
II	Production and Cost: Total, average and marginal product curves, three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, In cost lines,optimal combination of resources, the expansion path, returns to scale. Cost of Production: Concept of explicit cost, implicit costs and opportunity costs of production. Derivation of short run and long run cost curves. Economic and Diseconomies of scale and	12

	the shape to the long run average cost.	
III	Perfect Competition: Assumptions, Equilibrium of the firm and the industry in the short run, Supply curve of firm and industry in the long run, Consumers' and Producers' Surplus and the efficiency of perfect competition. Welfare effects of an excise tax.	12
IV	Monopoly Monopoly short run and long run equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing, Comparison of pure competition and monopoly and the social costs of monopoly power including deadweight loss, Degree of price discrimination.	12
V	Imperfect Competition Monopolistic competition: price and output decision in the short run and long run, monopolistic competition and economic efficiency. Oligopoly and Interdependence; Cournot's duopoly model (with reaction curves), kinked demand curve model, dominant firm price-leadership model, centralized cartels, Prisoner's Dilemma	12

Suggested Readings:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Pindyck, R.S., Rubinfeld, D.L., and Mehta, P.L. *Microeconomics*. Pearson Education.
6. Salvatore, Dominick. *Principles of Microeconomics*. Oxford International Student Edition.
7. Gould, J.P., and Lazear, E.P. *Microeconomics Theory*, All India Traveller Bookseller, New Delhi.
8. Salvatore, D. Schaum's. *outline of Theory and Problems of Microeconomics Theory*. McGraw-Hill International Edition.

Suggestive digital platforms web links- opentax.org, ocw.mit.edu, open.oregonstate.education, www.indiabudget.gov.in, dea.gov.in, economictimes.indiatimes.com, www.epw.in

Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs

Suggested equivalent online courses:

Further Suggestions:

latest edition of text books may be used.

Programme /Class: B.Com(Hons) Degree	Year: First	Semester: first
Course / Paper: Generic		
Course Code: COG101	Course Title: Business Environment	
Course outcomes: 1. To gain a comprehensive understanding of how external factors such as economic, political, legal, technological, and socio-cultural environments impact business operations and decision-making. 2. To be able to analyse different market structures (e.g., perfect competition, monopoly, oligopoly) and understand how they influence business strategies, pricing, and market entry. 3. To evaluate the role of government regulations and policies in shaping business practices, including how businesses can navigate and comply with these regulations. 4. To assess the impact of globalization on businesses, including understanding international trade, foreign direct investment, and the challenges and opportunities of operating in a global market. 5. To develop the ability to integrate knowledge of the business environment into strategic decision-making, enabling them to anticipate and respond to environmental changes effectively.		
Credits:4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Concept, Components and Significance of Business Environment. Economic Systems – Salient Features of Capitalism, Socialism and Mixed Economy. A Brief Profile of Indian Financial System. Economic Environment:- Economic Planning In India since 1950 and NITI Ayog. Trade Agreements – Bilateral and Multilateral agreements. Export-Import Policy. Liberalization, Privatization and Globalization of Indian Economy: Its impact and Implications on Indian Economy.	12
II	Industrial Environment: Role of Govt. in Business: Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India, Salient Features of various Industrial Policy Resolutions since 1951. Regional Imbalances In India. Government and legal environment.	12

III	Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business. social audit, Business ethics and corporate governance, Demographic environment	12
IV	International Environment: Concept and Rationale of Globalization of Indian Business. Status of technology in India; Management of technology; Features and Impact of technology. Choice and Transfer of Technology and Problems of Debt Servicing in India.	12
V	Important provisions of FEMA and FERA Multinational Corporations, International Economic Institution: WTO, UNCTAD, World Bank, IMF	12
<p>Suggested Readings:</p> <p>1. Cherunilam, Francis; Business Environment -Text and Cases, Himalaya Publishing House.</p> <p>2. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi</p> <p>Suggestive digital platforms web links- epgpshala, nptel, swayam, coursera, www.openkm.com, www.icsi.edu</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest edition of text books may be used. </p>		

Programme/Class: B.Com (Hons)Degree	Year: First	Semester: First
Course/Paper: Generic		
Course Code: COG102	Course Title: Leadership	
Course outcomes: 1. To gain a comprehensive understanding of various leadership theories and styles, such as transformational, transactional, servant, and situational leadership, and how to apply them in different organizational contexts. 2. To identify and develop their own leadership strengths and areas for improvement, enhancing their ability to lead teams effectively and inspire others. 3. To communicate effectively as leaders, including how to influence and motivate diverse teams, resolve conflicts, and build strong, trust-based relationships. 4. To explore the importance of ethics in leadership, learning how to make principled decisions, navigate ethical dilemmas, and foster an organizational culture of integrity and accountability. 5. To acquire the skills needed to lead and manage change within organizations, including how to design change initiatives, overcome resistance, and ensure successful implementation and sustainability of change efforts.		
Credits: 4	Compulsory	
Max.Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical(in hours per week):L-T-P:3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Concept of leadership, Leadership skills, Managerial leadership roles, Leadership theory paradigm; Trait Theory, Behavioral Theory, Contingency theory, Situational Leadership, Path-goal Theory, Charismatic leadership theory, Transformational and transactional leadership theory, Mc-Gregor’s Theory.	12
II	Assessing Leadership and Measuring its Effects Managerial incompetence, Leadership talent management, assessing leadership potential, Measuring effects of leadership, Methodologies used to study leadership; qualitative and quantitative.	12

III	Leadership Traits and Ethics Personality traits and leadership, Intelligence and leadership, Emotional intelligence and leadership, Cross-cultural leadership, Ethics and leadership, Case studies of Indian and International leaders.	12
IV	Influencing: Power, Politics, Negotiation and Networking Sources of Leader's power, Leader motives, Types of influence tactics and power, Organizational politics, Networking, Negotiation.	12
V	Contemporary Issues in Leadership Change management and strategic leadership, Role of leaders in creating a learning organization culture, Crisis leadership, Team leadership, Inspiring leadership, and Spiritual leadership.	12

Text Book:

1. Achua, Christopher F. and Lussier, Robert N.; *Effective Leadership*; Cengage Learning.
2. Yukl G.; *Leadership in Organization*; Pearson Education

Reference Books

1. Haughes, Richard L., Ginnett, Robert C. and Curphy, Gordon; *Leadership: Enhancing the Lesson of Experience*; McGraw Hill
2. Rowe, W. Glenn; *Cases in Leadership*; Sage Publications
3. Charan, Ram; *Leaders at all levels*; Wiley
4. Sadler Philip; *Leadership*; Crest Publishing House
5. *Harvard Business Review on Leadership*; Harvard Business School Press
6. Neidert, David; *Four Seasons of Leadership*; Executive Excellence Publishing
7. Spitzer, Robert J; *The spirit of Leadership*; Executive Excellence Publishing

Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs

Suggested equivalent online courses:

Further Suggestions:

latest edition of textbooks may be used.

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: first
Course / Paper: Skill		
Course Code: COS101	Course Title: Business Communication	
Course outcomes: 1. To be able to compose clear, concise, and professional written communication, including emails, memos, reports, and other business documents. Students should be able to convey their ideas, information, and recommendations effectively in writing. 2. To improve oral communication skills, including the ability to give clear and persuasive business presentations, participate in meetings, and engage in discussions with colleagues, clients, and superiors and adapt their style for different audiences. 3. To understand the principles of business etiquette and professionalism including appropriate dress, behaviour, and language for various business settings. 4. To develop an awareness of the importance of effective interpersonal communication, including active listening, empathy, and conflict resolution. Students should also learn to navigate intercultural communication challenges and demonstrate respect for diversity in the workplace. 5. To acquire proficiency in using various communication technologies and tools commonly used in the business world, such as email, video conferencing, social media, and other digital platforms. Understand the appropriate use of technology in different business contexts.		
Credits: 2	Compulsory	
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Process and Importance of Communication, Types of Communication (verbal &Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	6

II	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	6
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	6
IV	Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum	6
V	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing	6

Suggested Readings:

- 1 . Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach McGraw Hill Education

Suggestive digital platforms web links- epgpshala, nptel, swayam, coursera, www.businessnewsdaily.com, smallbusiness.chorn.com, www.scu.edu

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: first
Course / Paper: Skill		
Course Code: COS102	Course Title: Basics of Computer	
Course outcomes:		
1. To understand the fundamentals of computer. 2. To analyse the need and objectives of Computer Networking. 3. To gain knowledge about the concept and basic terminologies of Operating Systems. 4. To understand the types of computer’s interface. 5. To understand the useful internet terminologies and their applications		
Credits: 2	Compulsor y	
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Basic computer concepts; Meaning of computers; Types of computers; Essential components of a Computer: Hardware and Software; Characteristics and uses of computer; Input Devices and Output Devices; Central Processing Unit (CPU); Memory Unit; Storage Devices; Computer Hardware setup: Setting up a Laptop Computer and Setting up a	6

	Desktop Computer.	
II	Computer Networks: Meaning of computer network; objectives/needs for networking; Applications of networking; Basic Network Terminologies; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.	6
III	Operating Systems and Applications: Basic terminologies; Relationship between Hardware and Software; System Software; Operating System: Functions and difference types of Operating Systems; Common used Operating Systems; Installing and Starting Windows; Working with Windows; Security feature in Windows; User Account Control; Payment Gateway. 23	6
IV	Computer's Interface: Concept of computing, Data and information; Types of Computer's Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing.	6
V	Basic Internet Terminologies: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.	6

Suggested Readings:

- Madan, S. Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. Computer Applications in Business. Taxmann, Delhi.
- Madan, S. Fundamentals of Computers and Information System. Mayur Paperbacks Publications.
- Shrivastava, N. Fundamentals of Computers and Information System. Wiley India Publications.
- Rajaraman, V. & Adabala, N. Fundamentals of Computers. Prentice Hall India Learning Pvt. Ltd.
- Sinha, P. & Sinha, P.K. Computer Fundamentals: Concepts, Systems & Applications. BPB Publications.
- Jain, H. C. & Tiwari, H. N. Computer Applications in Business. Taxmann, Delhi.
- Mathur, S. & Jain, P. Computer Applications in Business. Galgotia Publishing Company
- Walkenbach, J. MS Excel, Bible. John Wiley & Sons, USA.

<ul style="list-style-type: none"> Winston, W. L. MS Excel, Data Analysis & Business Modeling. Microsoft Press
Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs
Suggested equivalent online courses:
Further Suggestions: latest edition of textbooks may be used.

Programme: B.Com.Honours.	Year: First	Semester :II
Group: Core		
Course Code: COC151	Course Title: Business Policy and Strategic Management	
Course Outcomes: 1. Develop a foundational understanding of strategic management, including the significance of mission, vision, and objectives, within the context of a globalized business environment. 2. Apply various strategic models, such as SWOT, TOWS, BCG, and Porter’s models, to evaluate corporate strategies and make informed strategic decisions. 3. Assess the role of strategic management in key business functions like marketing, finance, and human resources, including the impact of e-commerce and global competitive intelligence. 4. Learn to formulate corporate strategies and implement them through organizational structures, including mergers, acquisitions, and strategic alliances, while considering ethical values. 5. Utilize strategic tools like ETOP analysis, organizational capability profiles, and strategic budgeting to conduct corporate analysis and support effective strategic planning and control.		
Credits: 04		
Max.Marks: 100		L-T-P: 3-1-0
Total No.of Lectures: 60		
Unit	Topics	No. of Lectures

I	Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic management, Mission, Vision Objectives, Impact of globalization, Basic Model of Strategic Management, Levels of Strategy Formulation, Strategic Decision Making.	12
II	Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, Finance, HR and Global Competitive Intelligence ETOP Analysis, OCP (Organisational Capability Profile), Scanning.	12
III	Corporate Analysis, Resource based approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit, SWOT Analysis, TOWS Matrix, Various Corporate strategic: Growth/ Expansion, Diversification, Stability, Retrenchment & Combination Strategy.	12
IV	Process of Strategic Planning, Stages of corporate development, Corporate Restructuring, Mergers & Acquisitions, Strategic Alliances, Portfolio Analysis, Corporate Parenting, Functional Strategy, BCG Model, GE Nine Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.	12
V	Strategy Implementations through Structure, Human Resource Management: through Values and ethics. Mc Kinsey's 7S Model, Organization Life Cycle, Management and Control, Activity based Costing, Strategic Information System, Case Study. and the drafting for important Documents and Reports connected thereto.	12

Suggested Readings:

1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Aswathappa, K. Business Environment for Strategic Management, HPH.

Note-**Latest edition of the textbooks should be used.**

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Programme: B.Com.Honours.	Year: First	Semester: II
Group: Core		
Course Code: COC152	Course Title: Financial Reporting and Analysis	

Course Outcomes:

1. Gain a solid understanding of the concepts, objectives, and frameworks that underpin financial reporting, including the key users and emerging trends.
2. Develop the ability to interpret and analyze various financial statements of a Joint Stock Company, such as the balance sheet, profit and loss statement, and cash flow statement, with an emphasis on accounting standards and Ind AS.
3. Learn the requirements for financial disclosures under the Companies Act, 2013, SEBI regulations, and accounting standards, focusing on their presentation in annual reports and on company websites.
4. Master techniques like comparative statements, common size statements, ratio analysis, and trend analysis to assess the financial health and performance of companies.
5. Utilize tools like ratio analysis, industry averages, and growth rates to perform intra-firm and inter-firm comparisons over a five-year period, effectively analyzing financial data using spreadsheets.

Credits:04		L-T-P: 2-1-1
Max.Marks:100		
Total No. of Lectures:60		
Unit	Topics	No.of Lectures
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting	12
II	Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements, Emerging Trends in Reporting	12
III	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website	12
IV	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.	12
V	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR etc. in the analysis	12

Suggested Readings:

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
5. Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
6. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
7. Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper: Core		
Course Code: COC153	Course Title: Macro economics	
Course outcomes: 1. To demonstrate a comprehensive understanding of fundamental macroeconomic concepts, such as GDP (Gross Domestic Product), inflation, unemployment, fiscal policy, monetary policy, and international trade. 2. To be able to apply macroeconomic models and tools to analyse real-world economic situations and provide insights into the factors affecting economic outcomes. 3. To be familiar with major macroeconomic theories, such as Keynesian economics, monetarism, and neoclassical economics, and understand how these theories explain different aspects of macroeconomy. 4. To be proficient in interpreting and using economic data, including national income accounts, price indices, and employment statistics. 5. To be able to make short-term and long-term economic forecasts, taking into account various economic variables and their interrelationships.		
Credits: 04	Compulsory	
Max. Marks: 100	L-T-P: 3-1-0	
Total No. of Lectures-60		

Unit	Topics	No. of Lectures Total=60
I	Introduction Concept and Variables of macroeconomics, Income, Expenditure and the Circular flow, Components of expenditure, Consumption, Saving and Investment and S-1 approach, multiplier (two sector) and numerical, Static macro economic analysis short and the long run Determination of supply, Determination of demand, and Conditions of equilibrium	12
II	Economy in the short run Meaning, objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand – Aggregate supply analysis. Economy in the short run IS-LM framework.	12
III	Inflation, Unemployment and Labour market Inflation, Causes and Effect of rising and falling inflation, demand pull and cost push inflation and Measures to control inflation. Inflation and interest rates, Social costs of inflation, Unemployment – Natural rate of unemployment, frictional and wait unemployment, Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, sacrifice ratio, Role of expectations adaptive and rational..	12
IV	Open Economy Flows of goods and capital, Saving and Investment in a small and large open economy, Exchange rates; fixed and Flexible, Mundell –Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate	12
	differentials case of Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP	

V	Behavioural Foundations Behavioural foundations – Investment – Determinants of business fixed investment, Effect of tax, determinants of residential investment and Inventory investment. Demand of Money-Portfolio and transactions theories of demand for real balances, Interest and Income Elasticities of demand for real balances, Supply of money.	12
Suggested Readings: <ol style="list-style-type: none"> 1. Dornbusch, Rudiger., and Fischer, Stanley. <i>Microeconomics</i>. McGraw-Hill. 2. Mankiw, N. Gregory. <i>Microeconomics</i>. Macmillan Worth Publishers New York, Hampshire, U.K. 3. Deepashree. <i>Microeconomics</i>. Ane Books Pvt. Ltd., New Delhi 4. Salvatore, Dominick. <i>International Economics</i>. John Wiley & Sons Singapore. 5. Branson, William H. <i>Microeconomic Theory and Policy</i>. Harpercollins India Pvt.Ltd. <p>Suggestive digital platforms web links- opentax.org, ocw.mit.edu, open.oregonstate.education, www.indiabudget.gov.in, dea.gov.in, economictimes.indiatimes.com, www.epw.in</p>		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text books may be used.		

Programme: B.Com. Honours.	Year: first	Semester: II
Group: Generic		
Course Code: COG 151	Course Title: Money and Banking	
Course Outcome (COs)		
1. Comprehend the functions of money, different measures of money supply in India, and the significance of high-powered money, including its sources and uses.		
2. Develop an understanding of the components of the financial system, including financial intermediaries, and evaluate their roles within the broader economic framework.		
3. Understand the structure, functions, and importance of the Indian banking system, including commercial banks, regional rural banks, and cooperative banks, along with the process of credit creation and determination of money supply.		
4. Explore the features, challenges, and policy issues surrounding development banks and non-banking financial institutions, focusing on credit allocation and the relationship between government and commercial sectors.		
5. Analyze the functions and tools of the Reserve Bank of India in monetary and credit control, including the impact of interest rates, inflation, and monetary policy developments since independence.		
Credits: 4		

Max.Marks:100		L-T-P: 3-1-0
Total No. of Lectures: 60		
Unit	Topics	
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination of Money Supply And Total Bank Credit.	
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	
Suggested Readings: <ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (HindiandEnglish) 2. Deshmukh And India Banking System Chandralok Prakashan(HindiandEnglish) 3. Gupta SB Monetary Planning Of India 4. Khan MYIndian Financial System Theory And Practice 5. Sengupta AK & Agarwal K Money Market Operations In India Note- Latest edition of the text books should be used. `		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be deliveredthrough Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		

Programme/Class: B.Com(Hons) Degree	Year: FIRST	Semester: II
Course/Paper-Generic		
Course Code: COG152	Course Title: Entrepreneurship and Small Business Management	

Course outcomes: <ol style="list-style-type: none"> 1. To be able to understand and articulate key concepts of entrepreneurship, including the characteristics of successful entrepreneurs, the entrepreneurial mindset, and the role of innovation in business development. 2. To develop comprehensive business plans that include market research, financial projections, marketing strategies, and operational planning to start and manage a small business. 3. To acquire skills in strategic decision-making by analyzing business opportunities, evaluating risks, and implementing effective strategies for growth and sustainability in small businesses. 4. To gain knowledge of financial management practices specific to small businesses, including budgeting, financial forecasting, cash flow management, and securing funding or investment. 5. To understand the legal and ethical issues related to entrepreneurship and small business management, including intellectual property rights, business registration, regulatory compliance, and ethical business practices. 		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior, Entrepreneurship and creative response to the society problems and at work. Dimensions of entrepreneurship; intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, enetpreneurship, ecopreneurship, and social entrepreneurship.	12
II	Types of Business Entities Entrepreneurship and Micro, small and Medium Enterprises, Concept of business groups and role of business houses and family business in India. The contemporary role models in India business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.	12

III	Entrepreneurial Sustainability Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. .	12
IV	Business Plan Preparation Sources of business ideas and tests of feasibility, Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control: preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. .	12
V	Mobilizing Resources Mobilizing resources for start-up, Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management; Basic start-up problems	12

Suggested Readings:

1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
2. Desai, Vasant, "Management of Small Scale Industry", Generic
3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
5. Kenneth, P.Van, "Entrepreneurship and Small Business Management"
6. Pareek, Udai& Ven, "Developing Entrepreneurship book on Learning System"
7. Agrawal, R.C., 'UdyamitaVikas'(Hindi)
8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company

Suggestive digital platforms web links- nptel, epgpshala, swayam, startupsusa.org, www.econlib.org

Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentations.

Suggested equivalent online courses:

Further Suggestions:

Latest Edition of text books may be used.

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Programme: B.Com.Honours.	Year: first	Semester: II
Group: Skill		
Course Code: COS151	Course Title: Personality Development	
Course Outcome:		
1. Gain a comprehensive understanding of personality, its determinants, types, and traits, while developing self-awareness, social awareness, and effective self-management skills.		
2. Learn the importance of self-esteem, recognize its symptoms, and apply strategies to develop positive self-esteem and self-confidence, addressing both high and low self-esteem.		
3. Develop the ability to identify different interpersonal behaviors (aggressive, submissive, assertive) and enhance interpersonal skills, focusing on lateral thinking to improve relationships.		
4. Explore the concept and significance of attitudes, learn to develop a positive attitude, and understand Carl Jung's theories on attitude and their impact on personality development.		
5. Acquire key personality development skills such as body language, problem-solving, conflict management, decision-making, leadership, teamwork, time management, and goal setting, alongside practical employability skills like resume building, group discussions, and interview techniques.		
Credits: 2		
Max.Marks: 100		L T P: 1 0 1
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Introduction to Personality Development Definition of Personality, Determinants of Personality, Types and Traits of Personality, Understanding Self; Self Awareness, Social Awareness, Self-Management and Relationship Management.	6
II	:Self-Esteem Define self-esteem, Symptoms, Advantages, Do's and Don'ts to develop positive self-esteem; Low self-esteem, Symptoms, Personality having low self-esteem, Positive and negative selfesteem. Self-Confidence, ways to enhance self-confid.	6
III	Interpersonal Relationships Define Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	6

IV	Attitude Development Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung _s contribution to personality development, theory of attitude (any 2)..	6
V	Employability & Developing Personality Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management , Decision-making skills, Leadership and qualities of a successful leader, Character building, Team-work, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Facing the Personal (HR & Technical, Interview - Frequently Asked Questions, Psychometric Analysis, Mock Interview Sessions. : Employability & Developing Personality Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management , Decision-making skills, Leadership and qualities of a successful leader, Character building, Team-work, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Facing the Personal (HR & Technical, Interview -Frequently Asked Questions, Psychometric Analysis, Mock Interview Sessions..	6

Practical Exercises: The learners are required to: 1. identify trigger moments for various emotions. 2. spend 15-30 minutes on self -reflection. 3. role playing exercises for attitude creation, confidence building exercises. 4. analyse the case studies to understand the dynamics of Personalities. 5. mock interviews/ drills, delivering monologue. 6. presentation on eminent personalities..`

Suggested Textbooks: • Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha. • Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing). Suggested Readings: • Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi. • Effective Business Communication – H.Murphy. • Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi. • Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Programme: B.Com.Honours.	Year: first	Semester: II
Group: Skill		
Course Code: COS152	Course Title: Computer and E-Business	

Course Outcome: At the end of this course, students would be able to:

1. Demonstrate an understanding of the foundations and importance of E-commerce
2. Demonstrate an understanding of retailing in E-commerce
3. Analyze the impact of E-commerce on business models and strategy
4. Recognize and discuss global E-commerce issues

Credits: 2	
Max.Marks: 100	L T P 1 0 1

Total No. of Lectures: 30

Unit	Topics	No. of Lectures
I	Introduction to Computer: Component of a Computer System, Indian Computing Environment, Generations of Computer Technology and Programming Languages, Data Communications and Networking, LANS and WANS, Management of Data Processing System in Business Organizations.	6
II	Typical Business application of Computers: Role of Computers in Management, Computer Software Systems, Software Development Process, File Design & Report Design. Data Files Types/Organizations, Master & Transaction File.	6
III	An Introduction to Operating Systems and Windows: Application packages for PCs such as Spreadsheet, Creation of Spreadsheet applications, Range, formulas, functions, Word Processing and Database Management System.	6
IV	Electronic Data Interchange (EDI): EDI Applications in Business, Introduction to e- commerce and its applications, Types of ElectronicCommerce Solutions, E commerce Framework Categorization (B2B, B2C,C2C, G2B, G2C), E- commerce Laws- Introduction, The Electronic Commerce Transact on Validity and enforceability of agreements, Digital Documents, Other Legal Issues, Bar Coding.	6
V	Internet Marketing: E-commerce In India Issues and Opportunities in Implementation- Introduction, Commercial Issues. Infrastructure Issues, Social- and Cultural Issues, Dot Com, Emerging Trends.	6

Suggested Readings:

1. Aurora, Computer Fundamentals, Vikas Publications.
2. Sinha & Sinha, Fundamentals of Computers, BPB Publications.
3. Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
4. Norton, P. Introduction to computers. TMH
5. Rajaraman, V. Introduction to Information Technology. PHI.
6. Basandra SK - Computers Today (Galgotia, 1st Edition).

Note-Latest edition of the textbook should be used.`

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Programme/Class: B.Com(Hons) Degree	Year: SECOND	Semester: THIRD
Course / Paper-Core		
Course Code: COC201	Course Title: Business Statistics	
Course outcomes: 1. To develop a fundamental understanding of statistical concepts, including descriptive statistics (mean, median, mode, variance, standard deviation), probability distributions, sampling methods, and inferential statistics. They should be able to interpret and communicate statistical information effectively. 2. To be able to collect, organize, and analyse data using appropriate statistical techniques. They should be proficient in creating graphical representations, such as histograms, scatterplots, and bar charts, and interpreting these visualizations to draw meaningful conclusions. 3. To be able to formulate hypotheses, conduct hypothesis tests, and make inferences based on sample data. This includes understanding concepts like p-values, confidence intervals, and the implications of Type I and Type II errors. 4. To be able to perform and interpret regression analysis. They should understand how to model relationships between variables and make predictions using regression models. Additionally, they should be able to assess the goodness-of-fit and the significance of regression coefficients. 5. To be able to apply statistical techniques to solve real-world business problems. This includes using statistical analysis to make informed decisions, evaluate the effectiveness of marketing campaigns, assess financial performance, and address various business challenges.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Statistical Data and Descriptive Statistics Measures of Central Tendency Mathematical averages including arithmetic mean, geometric	12

	<p>mean and harmonic mean. Properties and applications.</p> <p>Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)</p> <p>Measures of Variation: absolute and relative.</p> <p>Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance moments: Calculation and significance, Skewness; Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis</p>	
II	<p>Probability and Probability Distributions:</p> <p>Theory of Probability, Approaches to the calculation of probability, Calculation of event probabilities, Addition and multiplication laws of probability (Proof not required)</p> <p>Conditional probability and Bayes' Theorem (Proof not required)</p> <p>Expectation and variance of a random variable, Probability distributions, Binomial distribution: probability distribution function, Constants, Shape, Fitting of binomial distribution, Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution</p> <p>(c) Normal distribution: probability distribution function. Properties of normal curve, Calculation of probabilities.</p>	12
III	<p>Simple Correlation and Regression Analysis</p> <p>Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation</p> <p>Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.</p>	12
IV	<p>Index Numbers</p> <p>Meaning and uses of index numbers. Construction of index numbers: Fixed and chain base: univariate and composite. Aggregate and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers, Construction of consumer price indices. Important share price</p>	12

	indices, including BSE SENSEX and NSE NIFTY	
V	Time Series Analysis Time Series Data; Components of time series, Additive and multiplicative models Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices	12
Suggested Readings: <ol style="list-style-type: none"> 1. Levin, Richard, David s. Rubin, Rastogi, and Siddiqui, <i>Statics for Management</i>. Pearson Education. 2. Berenson and Levine. <i>Basic Business Statistics: Concepts and Applications</i>. Pearson Education. 3. Siegel, Andrew F. <i>Practical Business Statistics</i>. McGraw Hill. 4. Vohra, N.D. <i>Business Statistics</i>. McGraw Hill. 5. Spiegel, M.D. <i>Theory and Problems of Statistics</i>. Schaum's Outlines Series. McGraw Hill Publisgning co. 6. Gupta, S.P., and Gupta, Archana. <i>Statistical Methods</i>. Sultan Chand and Sons. New Delhi. 7. Gupta, S.C. <i>Fundamentals of Statistics</i>. Himalaya Publishing House <p>Suggestive digital platforms web links-www.statista.com, opentax.org, nptel, Swayam, epgpshala</p>		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions: The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of dispersion and variation, correlation and regression co-efficient.		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: third
Course /Paper-Core		
Course Code: COC202	Course Title: Cost Accounting	
Course outcomes: 1. To be able to categorize costs into various classifications, such as direct costs, indirect costs, fixed costs, variable costs, and semi-variable costs. They should comprehend the distinctions between these cost types and their implications for decision-making. 2. To understand cost allocation methods, such as job costing and process costing, and recognizing how to allocate overhead costs to products or services based on relevant drivers or allocation bases. 3. To be able to analyse and predict how costs behave in response to changes in production or activity levels. This involves distinguishing between fixed and variable costs and understanding cost-volume-profit (CVP) analysis to assess break-even points and profit relationships. 4. To be proficient in preparing budgets and using them for performance evaluation. They should understand the concept of standard costs and be able to analyse variances (e.g., price and efficiency variances) to assess the effectiveness of cost control measures. 5. To develop the skills to use cost information for decision-making. This includes evaluating make-or-buy decisions, pricing strategies, product discontinuation choices, and other business decisions based on relevant cost data. Students should also be able to apply techniques like cost-benefit analysis and incremental analysis to guide these decisions.		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Introduction Meaning, objectives and advantages of cost accounting. Difference between financial, cost, and management accounting. Cost concepts and classifications, Elements of cost. Installation of costing system; Role of a cost accountant in an organization.	12
II	Elements of Cost: Material and Labour Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses.	12

	Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes-Halsey, Rowan, Taylor's differential price wage.	
III	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overhead; Under – and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	12
IV	Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (Only transport).	12
V	Cost Accounting Systems Integral and non-integral systems; reconciliation of cost and financial accounts	12

Suggested Readings:

1. Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
3. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi
4. Banerjee, Bhabatos. *Cost Accounting-Theory and Practice*. PHI Pvt. Ltd. New Delhi
5. Jhamb, H.V. *Fundamentals of Cost Accounting*. Ane Books Pvt. Ltd. New Delhi.
6. Arora, M.N. *Cost Accounting-Principles and Practice*. Vikas Publishing House, New Delhi

Suggestive digital platforms web links- ICWA, nptel, Swayam, Coursera

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used

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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: third
Course / Paper: Core		
Course Code: COC203	Course Title: Business Regulatory Framework	
Course outcomes: 1. Develop a solid understanding of the Indian Contract Act, 1872, including the essentials of a valid contract, the differences between agreements and contracts, and various special contracts such as bailment, pledge, indemnity, and guarantee. 2. Gain the ability to interpret and apply the provisions of the Sale of Goods Act, 1930, and the Indian Partnership Act, 1932, focusing on the formation of contracts, conditions, warranties, and the nature and types of partnerships. 3. Understand the key concepts and legal features of negotiable instruments as outlined in the Negotiable Instruments Act, 1881, including promissory notes, bills of exchange, cheques, and the rights of holders and holders in due course. 4. Explore the Consumer Protection Act, 2020, including the roles of consumer protection councils and redressal agencies, and distinguish between the objectives and provisions of the MRTP Act, 1969, and the Competition Act, 2002. 5. Develop the ability to apply legal principles from various business laws to real-world business scenarios, ensuring compliance with regulatory frameworks and understanding the legal implications of business decisions.		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Special Contracts: Bailment and Pledge; Indemnity and Guarantee, Contract of Agency, Performance of Contract; Discharge of Contract; Breach of Contract.	12
II	Sale of Good Act 1930: formation of contract of sale and Agreement to Sale. Conditions and warranties, Caveat empetor, Ownership of goods and transfer, unpaid seller and his rights.	12

III	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm. Negotiable Instrument Act, 1881: Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques.	12
IV	Consumer Protection Act of 2020 : Consumer Protection Council; Consumer Disputes Redressal Agencies.	12
V	MRTTP Act 1969 and Competition Act 2002: Main Provisions and the objectives of the Acts. Difference between MRTTP Act and Consumer Protection Act.	12
Suggested Readings: 1. Sushma Arora, Business Laws, Taxmann Publications. 2. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 3. Kapoor, N.D., Business Law, Sultan Chand 4. Lee Reach, <i>Business Laws</i> , Oxford University Press, U.K. 5. Singh, Avtar, <i>The Principles of Mercantile Law</i> , Eastern Book Company, Lucknow Suggestive digital platforms web links: NPTEL, epgpshala, coursera, cronuslaw.com, www.shiksha.com , www.lawinfo.com , www.legalmatch.com		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses: Assignments, Presentation, Practicals and MCQ		
Further Suggestions: Latest edition of text books may be used.		

Programme/Class: B. Com (Hons) Degree	Year: Two	Semester: third
Course / Paper-DSE		

Course Code: COG201		Course Title: Corporate Accounting	
Course outcomes:			
1. To demonstrate a solid grasp of fundamental accounting principles and concepts, including the accounting equation, accrual accounting, and the double-entry accounting system. They should understand the underlying principles that guide financial accounting practices.			
2. To be able of preparing, analysing, and interpreting the core financial statements: the income statement, balance sheet, and statement of cash flows including the ability to create accurate financial statements and explain the significance of the information presented in these statements.			
3. To understand various financial transactions accurately, classifying them into appropriate accounts, and making journal entries to reflect these transactions.			
4. To be able apply and adhere to Generally Accepted Accounting Principles (GAAP) in their accounting work. To be able to address issues related to revenue recognition, expense recognition, and accounting for assets and liabilities in accordance with GAAP standards.			
5. To use financial analysis tools and ratios to assess a company's financial performance and make informed decisions.			
Credits: 4		DSE	
Max. Marks: 100			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1			
Unit	Topics	No. of Lectures Total=60	
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares-concept & process of book building. Issue of rights and bonus shares. By back of shares. Redemption of preference shares. Issue and Redemption of Debentures, Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Preparation of cash Flow Statement. as per Accounting Standard (Ind- AS): 7, Accounting Standard 2013	12	
II	Valuation of Goodwill and Valuation of Shares Concepts and calculation – simple problem only.	12	
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal	12	

	reconstruction: concepts and accounting treatment excluding scheme of reconstruction. .	
IV	Accounting Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21 (ICAI).	12
V	Banking Companies Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	12

Suggested Readings:

1. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N. and Maheshwari, S.K. *Corporate Accounting*. Vikas Publsingh House, New Delhi.
3. Shukla, M.C., Grewal, T.S., and Gupta, S.C. *Advanced Accounts*. Vol. – II. S. Chand & Co., New Delhi
4. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
5. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
6. Accountancy–I: Tulasian, Tata McGraw Hill Co.

Suggestive digital platforms web links-onlinelibrary.wiley.com, www.pcmag.com,

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

Suggested equivalent online courses:

Further Suggestions:

1. The relevant India Accounting Standard in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Programme/Class: B.Com (Hons) Degree	Year: second	Semester: third
Course / Paper: Generic		
Course Code: COG 202	Course Title: Finance For Everyone	

1. Understand the basics of financial literacy, including financial planning, budgeting, and managing resources to meet economic needs.
2. Learn about different types of banks, banking products, services, and the essentials of cashless banking.
3. Explore the savings schemes and financial services provided by the India Post Office, including money transfers and postal savings options.
4. Gain insights into life, health, and property insurance policies, along with comparing different insurance products.
5. Familiarize with key stock market concepts, including SENSEX, NIFTY, IPOs, mutual funds, and investment strategies.

Credits: 4	DSE
Max. Marks: 100	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0

Unit	Topics	No. of Lectures Total=60
I	Introduction, Financial Planning and Budgeting Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	9
II	: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless	9

	banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	
III	Financial Services from India Post Office Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme , sukanya samriddhi yojana ; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order..	9
IV	Insurance Services Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance	9
V	Stock Markets – Some Basic Concepts Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.bank.	9

Suggested Readings:

- Avadhani, V. A. —Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- Chandra, P. —Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. —Financial Services in India-Concept and Application|| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —Financial Planning|| Sage Publications India Pvt. Ltd.,

New Delhi

. • Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning • Zokaityte, A. —Financial Literacy Education|| Palgrave Macmillan, London.

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

Suggested equivalent online courses:

Programme/Class: B.Com (Hons) Degree	Year: Second	Semester: Three
Course /Paper-Generic		
Course Code: COE101	Course Title: Management Accounting	
Course outcomes: 1. To demonstrate a solid understanding of the fundamental concepts and principles of management accounting, including cost behaviour, cost allocation, budgeting, and variance analysis. 2. To apply various costing methods such as job costing, process costing, and activity-based costing to allocate costs accurately in different business environments. 3. To create and interpret budgets and forecasts and analyse the variances between actual and budgeted figures to identify areas of concern and opportunities for improvement. 4. To use management accounting information to make informed decisions related to pricing, product mix, cost control, and capital investment, taking into account relevant costs and benefits. 5. To develop and implement cost control strategies to optimize resource utilization and improve the efficiency and effectiveness of business operations.		
Credits: 4		
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		

Unit	Topics	No. of Lectures Total=60
I	Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management	12
II	Budgetary Control :Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.	12
III	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	12
IV	Marginal Costing :Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	12
V	Decision Making Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or by, Addition or Elimination of a product line, sell or process further, operate or shut down, pricing Decisions: Major factors influencing pricing decisions, various methods of pricing. Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centre	12

Suggested Readings:

1. Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
2. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
3. Arora, M.N. *Management Accounting*. Himalaya Publishing House.

4. Usry, Milton E., and Lawrence, H. Hammer. *Cost Accounting, Planning and Control*. South Western Publishing Co.
5. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.

Suggestive digital platforms web links- nptel, e pg pathshala, coursera

Suggested Continuous Evaluation Methods: Assignments , Practicals, Presentation and MCQs based Practice Session

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text book may be used.

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Programme/Class: B.Com (Hons) Degree	Year: TWO	Semester: THIRD
Course/ paper*-DSE		
Course Code: COE102	Course Title: Sales Management & Advertising	
Course outcomes: 1. To create comprehensive marketing strategies for products or services, including defining target markets, positioning, and selecting appropriate marketing channels. They should understand how to conduct market research to inform their strategies. 2. To plan, create, and execute advertising campaigns. This includes understanding various advertising mediums, such as digital, print, television, and social media, and how to allocate budgets effectively. 3. To be proficient in analysing consumer behavior and decision-making processes. They should be able to identify factors that influence consumer choices and use this knowledge to develop effective marketing campaigns. 4. To measure the effectiveness of marketing and advertising campaigns through key performance indicators (KPIs) and analytics. They should be able to interpret data and make data-driven decisions to optimize future strategies. 5. To be aware of ethical considerations in advertising and marketing, including issues related to consumer privacy, transparency, and responsible marketing practices. They should be able to develop marketing campaigns that align with ethical standards and legal requirements.		
Credits: 4	DSE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Concept, Objectives and Functions of Sales Management. Importance and Limitations of Sales Management. Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process. Theories of selling. AIDA model of selling,	12
II	Nature of Sales Management position. Functions and qualities of sales executives. Sales Organisation- Purpose and types of Sales Organisation. Steps involved in setting up Sales Organisation. Factors determining the size of Sales Organisation.	12

III	Sales Force Management: Concept and functions of Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of salesman. Salesman's Training-objectives and methods of salesman training. Positive mental attitude ,Effective Communication, Art of persuasion..	12
IV	Compensating Salesman: Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling sales personnel, Evaluation and Supervision.	12
V	Advertising: Concept, Objectives and Classification. Advertising Media – important media and their merits and demerits. Advertising Budget: Factors determining size of advertising budget, Methods of determining Advertising Budget. Creation of advertisement- concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency.	12

Suggested Readings:

1. Still, Cundiff and Govoni -Sales Management, Pearson Edition
2. Panda T, Sahadev S-Sales and Distribution Management, Oxford University Press
3. Sales Force Management – Johnston & Marshall, Tata McGraw Hill Edition
4. Havaladar, Krishna K- Sales and Distribution Management, Tata McGraw Hill
5. Narang, R-Advertising, Sales and Promotion, Pearson Education □ Aaker & Myers-Advertising Management, Prentice Hall Inc
6. Chunawala & Sethia-Foundations of Advertising Theory & Practice; Himalaya Publishing House

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

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Programme/Class: B.Com(Hons) Degree	Year: Two	Semester: THIRD
Course/ paper*-Skill		
Course Code: COS201	Course Title: Analytic Ability and Digital Awareness	
Course outcomes:		
1. Develop the ability to solve problems using logical reasoning, including tests on analogy, syllogism, puzzles, and decision-making. 2. Enhance skills in identifying patterns and solving figure-based problems, including Venn diagrams, cubes, and paper folding. 3. Understand the basics of digital computers, memory systems, and essential software tools like MS Word and MS Excel. 4. Learn the fundamentals of internet browsing, email management, and effective use of various web browsers and search engines. 5. Gain knowledge of information security, including cyber threats, phishing, spamming, and ethical considerations in digital security.		
Credits: 2		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	7
II	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data	7

	sufficiency, Course of Action, Critical Reasoning, Analytical and decision making	
III	<p>Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software),</p> <p>MS Word Basics: The word screen, Getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document</p> <p>MS-Excel Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts</p> <p>Introduction of Open Source Applications: LibreOffice, OpenOffice and Google Docs etc</p>	9
IV	<p>Web Surfing: An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search</p>	7

	Engines like Google, DuckDuckGo etc, Visiting web sites: Downloading. Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.	
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Suggested Readings:

1. Sharma, A., “How to prepare for Data Interpretation and Logical Reasoning for the CAT” McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481
2. Aggarwal, R.S., “A Modern Approach to Verbal and Non-verbal Reasoning” S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516
3. Madan , Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th ed.
4. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012
5. Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017 .

Suggested digital Platform Weblink: udemy

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

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Programme/Class: B.Com(Hons) Degree	Year: Two	Semester: THIRD
Course Type: Skill		
Course Code: COS202	Course Title: COMPUTERIZED ACCOUNTING SYSTEM	
Course outcomes:		
1. Gain knowledge of basic accounting concepts, terminology, and the importance of accounting information for business and personal use. 2. Learn to record business transactions, prepare ledgers, trial balances, and financial statements manually, using the double-entry bookkeeping system. 3. Understand the differences between manual and computerized accounting, and gain proficiency in selecting, installing, and setting up computerized accounting software. 4. Acquire skills in creating and managing accounting entities, configuring settings, and securing data within computerized accounting software. 5. Learn to create and manage accounting ledgers, stock items, and groups, along with proficiently handling voucher entries, editing, and printing within a computerized system.		
Credits: 2		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Accounting Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms – transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit,	7

	accounting year, financial year, financial accounting principles.	
II	Recording of business transactions and preparation of financial statements: Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.	7
III	Computerised Accounting System: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software. Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.	9
IV	Creating Masters and voucher entry Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group, Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers	7

	entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Sharma, A., “How to prepare for Data Interpretation and Logical Reasoning for the CAT” McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481 2. Aggarwal, R.S., “A Modern Approach to Verbal and Non-verbal Reasoning” S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516 3. Madan , Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th ed. 4. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012 5. Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017 . <p>Suggested digital Platform Weblink: udemy</p>		
<p>Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests</p> <p>.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: TWO	Semester: FOUR
Course/ paper-Core		
Course Code: COC251	Course Title: Financial Management	
Course Outcomes: 1. Gain knowledge of the nature, scope, and objectives of financial management, including the agency problem, time value of money, and risk-return concepts. 2. Develop skills in the capital budgeting process, cash flow estimation, and evaluating investment projects using methods like NPV, IRR, and profitability index under different risk conditions. 3. Learn to estimate the cost of various capital components, understand capital structure theories, and assess the impact of leverage on a firm's financial decisions. 4. Understand the concepts of working capital, manage operating and cash cycles, and make informed decisions on short-term financing, cash, receivables, and inventory management. 5. Analyze the relevance and irrelevance theories of dividend decisions, understand various dividend models, and evaluate the determinants of corporate dividend policies		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60

I	Introduction Nature, Scope and objectives of financial management, Agency problem, time value of money, Risk and Return-Concept and Calculation (including Capital Asset Pricing Model).	12
II	Capital Budgeting The capital Budgeting Process, Cash Flow Estimation, Payback Period method, Discounted payback Period Method, Accounting Rate of Return, New Present Value (NPV), Net Terminal value, Internal	12

	Rate of Return (IRR), profitability Index, Capital budgeting under Risk. Certainty Equivalent Approach and Risk-Adjusted Discount Rate.	
III	Cost of Capital and Financing Decision Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage, Determinants of capital structure.	12

IV	Working Capital Decisions Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.	12
V	Dividend Decision Theories for Relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend.	12

Suggested Readings:

1. Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*. Tata McGraw Hill.
2. Horne, Van., James,C., and John. Wachowicz. *Fundamentals of Financial Management*. Pearson Education
3. Ross, Stephen A., Westerfield, Randolph., and Jeffrey, Jaffe. *Corporate Finance*. Tata McGraw Hill
4. Srivastava, Rajiv., and Mishra, Anil. *Financial Management*. Oxford University Press, UK
5. Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd. New Delhi
6. Singh, J.K. *Financial Management-text and Problems*. Dhanpat Rai and Company, Delhi
7. Sharma, G.L. and Singh Y.P. *Contemporary issues in Finance and Taxation*. Academic Foundation, Delhi

Suggestive digital platforms web links- nptel, epgpshala, coursera

<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests</p> <p>.....</p>
<p>Suggested equivalent online courses:</p> <p>.....</p>
<p>Further Suggestions:</p> <p>In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.</p> <p>.....</p>

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
Course/Paper Core		
Course Code: COC252	Course Title: Corporate Law	
Course outcomes:		
<div>1. Develop knowledge of company types, characteristics, and the legal framework for company administration, including the roles of NCLT, NCLAT, and special courts.</div> <div>2. Learn the significance and legal aspects of key corporate documents such as the Memorandum and Articles of Association, prospectus, and the process of share issuance and buyback.</div> <div>3. Gain insights into the classification, roles, and responsibilities of directors, key managerial personnel, and the functioning of board meetings, including modern practices like e-voting and video conferencing.</div> <div>4. Understand the legal provisions related to dividend payments, maintenance of accounts, and</div>		

auditing, including the roles of auditors and secretarial standards.

5. Acquire knowledge about the Depositories Act, 1996, including the rights and obligations of depositories, participants, and issuers, along with the legal implications of inquiries and penalties.

Credits:4

Compulsory

Max. Marks: 100

Min. Passing Marks:

Total No. of Lectures- 60 Tutorials-Practical (in hours per week): L-T-P: 3-1-0

I	<p>Introduction</p> <p>Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts]: characteristics of a company; common seal; lifting of corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contract; on-line registration of a company.</p>	12
II	<p>Documents</p> <p>Memorandum of association and its alternation, articles of association and its alternation, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR; book building; issue, allotment and forfeiture of shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock option; issue of bonus shares; transmission of shares, buyback and provisions regarding buyback; share certificate; D-mat system; membership of a company.</p>	12
III	<p>Management and Meetings</p> <p>Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholder' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; meetings</p>	12

	of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meetings; postal ballot, meeting through video conferencing, e-voting; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, Corporate social responsibility committee; prohibition of insider trading.	
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, report, secretarial standards and secretarial audit; on-line of documents, winding up-concept and modes of winding up. .	12
V	The Depositories Act 1996 Definitions: rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties	12

Suggested Readings:

1. Company Law: ND Kapoor, Sultan Chand and Co.
2. Company Law: Rajasri. – HPH
3. Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication
4. The Depositories Act, 1996

NOTE- COMPANIES ACT OF 2013 SHOULD BE USED.

Suggestive digital platforms web links- nptel, epghpathshala, www.mca.gov.in, www.india.code.nic.in

Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentations.

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Four
Course /Paper: Core		
Course Code: COC253	Course Title: Principles of Marketing	
Course outcomes: 1. To create comprehensive marketing strategies for products or services, including defining target markets, positioning, and selecting appropriate marketing channels. They should understand how to conduct market research to inform their strategies. 2. To plan, create, and execute advertising campaigns. This includes understanding various advertising mediums, such as digital, print, television, and social media, and how to allocate budgets effectively. 3. To be proficient in analysing consumer behavior and decision-making processes. They should be able to identify factors that influence consumer choices and use this knowledge to develop effective marketing campaigns. 4. To measure the effectiveness of marketing and advertising campaigns through key performance indicators (KPIs) and analytics. They should be able to interpret data and make data-driven decisions to optimize future strategies. 5. To be aware of ethical considerations in advertising and marketing, including issues related to consumer privacy, transparency, and responsible marketing practices. They should be able to develop marketing campaigns that align with ethical standards and legal requirements.		
Credits: 4	Compulsory	
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Nature, scope and importance of marketing, Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour : An Overview: Consumer buying process;Factors influencing consumer buying decisions.	12
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After- sales services; Product life-cycle; New Product Development.	12

III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach	12
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.	12
V	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	9

Suggested Readings:

- 1 Chhabra, T.N., Principles of Marketing, Sun India Publication.
- 2 Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
- 3 Principles of Marketing: Philip Kotler, PHI.
- 4 Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
- 5 Marketing Planning and Strategy: Jain, Cengage learning.
- 6 Marketing Management: Gandhi IC, Tata McGraw Hill
- 7 Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill

Suggestive digital platforms web links-www.microlinkcollege.net, nptel, epgpathshala.com, coursera, ipsedu.in, hype.cpm

Suggested Continuous Evaluation Methods: Assignments, Presentation and MCQs.

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Suggested equivalent online courses:

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Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
Course/Paper –Generic		
Course Code: COG251	Course Title: Accounting for Managerial Decision	
Course Outcomes		
1. To demonstrate a solid grasp of fundamental accounting principles and concepts, including the accounting equation, accrual accounting, and the double-entry accounting system. They should understand the underlying principles that guide financial accounting practices.		
2. To be able of preparing, analysing, and interpreting the core financial statements: the income statement, balance sheet, and statement of cash flows including the ability to create accurate financial statements and explain the significance of the information presented in these statements.		
3. To understand various financial transactions accurately, classifying them into appropriate accounts, and making journal entries to reflect these transactions.		
4. To be able apply and adhere to Generally Accepted Accounting Principles (GAAP) in their accounting work. To be able to address issues related to revenue recognition, expense recognition, and accounting for assets and liabilities in accordance with GAAP standards.		
5. To use financial analysis tools and ratios to assess a company's financial performance and make informed decisions.		
Credits:4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Financial Statements and their Analysis Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.	12
II	Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis	12
III	Budgetary Control System Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.	12
IV	Cost Volume Profit Analysis Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis,	12
V	Decision Making under Specific Situations Steps in decision making process. Concept of relevant costs. Solving various	12

	short - term decision making problems using marginal costing and differential costing	
Suggested Readings: Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi • Bhattacharyya, A. K. Essentials of Financial Accounting, 6th ed. PHI learning • Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Management Accounting for B.Com Cengage • Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com., Cengage • Goyal, B.K and Tiwari, H. N. Financial Accounting. Taxmann, New Delhi • Kishore, Ravi.M. Financial Management. Taxmann, New Delhi • Monga, G.R. and Bahadur, Raj. Basic Financial Accounting. SCHOLAR Tech Press, New Delhi • Narayanaswamy. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning,		
NOTE:- THE LATEST ASSESSMENT YEAR SHOULD BE USED. • Suggestive digital platforms web links- NPTEL, SWAYAM		
Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentation and Practical Practice Problems.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text books and software may be used		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Four
Course/Paper -		
Course Code: COG252	Course Title: E Commerce and Digital Marketing	
course outcomes:		
1. Understand the key concepts, advantages, and challenges of E-commerce, including various business models and the technological framework for online transactions.		
2. Analyze the E-commerce security environment, including common threats, and explore technology solutions like encryption and secure communication channels to protect online transactions.		
3. Gain proficiency in designing and developing websites using HTML, CSS, and other essential tools, focusing on the creation of user-friendly and effective E-commerce platforms.		
4. Explore the various models and methods of e-payment, including digital signatures and payment gateways, while understanding the associated risks and security measures.		
5. Examine the purpose, benefits, and challenges of online transactions, with a focus on E-commerce applications across various industries such as banking, retail, and online services.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures <

<p>I</p>	<p>Introduction:</p> <p>Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-commerce, e-commerce business models (introduction key elements of a business model and categorizing major E-commerce business model), forces behind e-commerce.</p> <p>Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)</p>	<p>12</p>
<p>II</p>	<p>Security and Encryption:</p> <p>Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),</p>	<p>12</p>

III	Website designing Introduction to MTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, cascading Style Sheets	12
IV	E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments	12
V	On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting	12

	<p>online, E-commerce applications in various industries like</p> <p>(banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)</p>	
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Suggested Readings:

1. Greenstein, M. and T.M. Feinman. *Electronic Commerce: Security, Risk Management and control*. Tata McGraw Hill.
2. Kosiur, David, *Understanding Electronic Commerce*. Prentice Hall of India Pvt. Ltd., New Delhi.
3. Whiteley, David. *E-commerce*. McGraw Hill, New York. Agarwala, Kamlesh n., Lal, Amit., and Agarwala, Deeksha. *Business on the Net: An Introduction to the Whats and Hows of E-commerce*, Macmillan India Ltd.
4. Bajaj, Deobyani Nag. *E-commerce*. Tata McGraw Hill Company, New Delhi
5. Turban, e., al. *Electronic Commerce: A Managerial Perspective*. Pearson Education Asia.
6. Diwan, Prag., and Sharma, Sunil. *Electronic Commerce – A Manager's Guide to E-Business*. Vanity Books International, Delhi.
7. Dietel , Harvey M., Dietel, Paul J., and Kate Steinbuhler. *E-business and E-commerce for managers*. Pearson Education.

Suggestive digital platforms web links- nptel, Swayam, Coursera, www.bigcommerce.com, www.vssut.ac.in,

Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentations and MCQs based learning.

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Suggested equivalent online courses:
Further Suggestions: Latest edition of text book may be used

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
(Discipline Specific Elective) Course/ paper		
Course Code: COE103	Course Title: Financial Markets and Services	
Course Outcomes 1. Comprehend the significance and structure of financial markets, including the various segments such as industrial securities, government securities, and money markets, within the organized financial system. 2. Analyze the structure and role of the money market in India, including the influence of the central bank, characteristics of a developed money market, and the existing challenges within the Indian context. 3. Understand the functions, instruments, and key players of the new issue market, with an emphasis on recent trends and developments. 4. Explore the organization, functions, and regulation of stock exchanges, including the role of SEBI, with a focus on addressing defects in the Indian stock market and enhancing investor protection. 5. Grasp the importance and various types of financial services, including factoring, leasing, and hire		

purchase, and their role in the broader financial market.		
Credits: 4		DSE
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of LectureTotal= 60
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organised Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market. Money Market	12
II	.Meaning and Structure of Money Market in India, Role of central bank in money market; Indian money market – An overview, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market	12
III	New Issue Market:	12
	Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, Recent trends in the New Issue Market	

IV	<p>Secondary Market: Meaning, Functions and Organisation of Stock Exchanges, Listing of Securities, Defects of Indian Stock Market and Remedies to control the defects.</p> <p>Market Regulations: SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest. Indian equity market – primary and secondary markets; Role of stock exchanges in India.</p>	12
V	Financial Services: meaning, concept, importance, types, factoring, leasing, hire purchase	12

Suggested Readings:

1.L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education

2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.

3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.

4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education

Suggested digital platform Weblinks: nptel, epgpshala, courser, rbi.org, sebi.org, amphi

Suggested Continuous Evaluation Methods: Assignment, Class Tests, MCQ

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<p>Suggested equivalent online courses:</p> <p>.....</p>
<p>Further Suggestions:</p> <p>Latest edition of text book may be used.</p> <p>.....</p>

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
Course /Paper-DSE		
Course Code: COE104	Course Title: Banking Law & Practice	
Course Outcomes: 1. Comprehend the definition, types, functions, advantages, and limitations of commercial banks, and their role in the financial system. 2. Analyze the role, structure, and types of cooperative banks in India, with an emphasis on agricultural credit and the management and functions of cooperative banking institutions. 3. Gain knowledge of key banking laws and regulations, including the Banking Regulation Act, RBI Act, SBI Act, and others, understanding their implications on the banking sector. 4. Explore modern trends in banking such as mobile banking, internet banking, and core banking, along with the marketing of banking services and their impact on personal and corporate banking. 5. Understand the types of bank accounts, the employment of bank funds, and the management of liquidity through loans, advances, and discounting of bills of exchange.		
Credits:4	DSE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		

Unit	Topics	No. of Lectures Total=60
I	:Introduction to Banking: Definition of Banking, Types of Commercial Banks, Functions of Commercial Banks, Advantages of Commercial Banks, Limitations of Commercial Banks	12
II	Co Operative Banking In India, Role of Co-Operative Banks, Structure of Co-Operative Banks, Types of Co-Operative Banks, Types of Agriculture Credit, Management and Functions of Co-Operative Banks.	12
III	The Banking Regulation Act, RBI Act, SBI Act, The Banking Companies (Acquisition & Transfer Of undertakings) Acts 1970,1980. RRB Act 1976, NABARD Act, Export Import Bank Act.	12

IV	Modern trends Modern trends in Banking: Mobile Banking, Internet banking, Tele Banking, Home Banking (A personal Banking and Corporate Banking) ,Marketing Of Banking Services, Core Banking.	12
V	Employment of Types of Bank Accounts, Employment of Bank's Funds: Banks and Liquidity, Loans and Advances, Purchase/Discounting of Bills of Exchange	12

Suggested Readings:

1. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
2. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
3. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons

Suggestive digital platforms web links- www.icsi.edu, kanchiuni.ac.in, www.pacc.in, nptel, epgpshala,

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

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Suggested equivalent online courses:
Further Suggestions: Latest edition of text book may be used.

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
Course /Paper-Skill		
Course Code: COS251	Course Title: E-Filing of Returns	
Course outcomes: 1. Understand the various incomes taxable under different heads, available deductions, and the computation of total income and tax liability for individuals, along with the provisions related to advance payment of tax and the new tax regime. 2. Gain knowledge of the legal requirements for maintaining accounts, auditing, and taxation on a presumptive basis under sections 44AA, 44AB, 44AD, 44ADA, and 44AE of the Income Tax Act. 3. Develop proficiency in the conceptual framework and practical process of e-filing income tax returns, including the filing of various ITR forms such as ITR-2, ITR-3, ITR-4, ITR-5, and ITRU. 4. Acquire a detailed understanding of the provisions related to Tax Deducted at Source (TDS), including the schedule for deposit and submission of TDS returns, and exemptions from TDS with forms 13, 15G, and 15H. 5. Gain practical experience through workshops on e-filing TDS returns, including the use of prescribed forms like Form 24O and Form 26Q, ensuring accurate and timely submission of		

returns.		
Credits:2		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-1		
Unit	Topics	No. of Lectures Total=30
I	Income tax: An overview Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals	07
II	Maintenance of accounts, audit, and taxation on presumptive basis Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].	09
III	e-Filing: Conceptual framework and filing of Income Tax Returns Meaning and merits of e-Filing; Filing of income tax returns in ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.	07
IV	Tax Deducted at Source Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns;	07

	Exemption from TDS: Form 13, 15G and 15H.	
V	e-Filing of TDS returns Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form24Q and Form 26Q]	07
Suggested Readings: Ahuja, Girish and Gupta, Ravi. Systematic Approach to Income Tax. Flair Publications Pvt.Ltd., Delhi. • Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi. • Panwar,V & Mahajan,J. Introduction to E Filing of Returns. Scholar Tech Press, Delhi. • Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., Delhi		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: FOUR
Course /Paper-Skill		
Course Code: COS252	Course Title: Personal Financial Planning	
Course outcomes: 1. Understand the key steps in financial planning, including goal setting, budgeting, and the time value of money. 2. Learn to assess risk and return for various investments and create diversified portfolios. 3. Gain knowledge of personal tax structures, exemptions, and effective tax planning strategies. 4. Understand the importance and types of insurance, including life, health, and property. 5. Learn to set retirement goals and explore pension plans, reverse mortgage, and estate planning.		
Credits:2	Compulsory	
Max. Marks: 100	Min. Passing Marks:	

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.	07
II	Investment Planning: Process and objectives of investment,	09

	concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency	
III	Personal Tax Planning: Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.	07
IV	Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.	07
V	Retirement Benefits Planning: Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.	07

Suggested Readings:

Halan, M. —Let's Talk Money: You've Worked Hard for It, Now Make It Work for You! Harper Collins Publishers, New York. • Indian Institute of Banking & Finance. —Introduction to Financial Planning| Taxmann Publication, New Delhi. • Keown A.J. —Personal Finance| Pearson, New York. • Madura, J. —Personal Finance|, Pearson • Pandit, A. —The Only

Financial Planning Book that You Will Ever Need|| Network 18 Publications Ltd., Mumbai. ●

Sinha, M. —Financial Planning: A Ready Reckoner|| McGraw Hill Education, New York. ●

Tripathi, V. —Fundamentals of Investment|| Taxmann Publication, New Delhi.

Suggested Continuous Evaluation Methods:

Assignments , Practicals, Presentation and MCQs based Practice Session

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text book may be used.

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Programme/Class: B.Com(Hons) Degree	Year: THIRD	Semester: Five
Course/Paper Core		
Course Code: COC301	Course Title: BUSINESS MATHEMATICS	
Course outcomes: <div>1. To develop a fundamental understanding of statistical concepts, including descriptive statistics (mean, median, mode, variance, standard deviation), probability distributions, sampling methods, and inferential statistics. They should be able to interpret and communicate statistical information effectively.</div> <div>2. To be able to collect, organize, and analyze data using appropriate statistical techniques. They should be proficient in creating graphical representations, such as histograms, scatterplots, and bar charts, and interpreting these visualizations to draw meaningful conclusions.</div> <div>3. To be able to formulate hypotheses, conduct hypothesis tests, and make inferences based on sample data. This includes understanding concepts like p-values, confidence intervals, and the implications of Type I and Type II errors.</div> <div>4. To be able to perform and interpret regression analysis. They should understand how to model relationships between variables and make predictions using regression models. Additionally, they should be able to assess the goodness-of-fit and the significance of regression coefficients.</div> <div>5. To be able to apply statistical techniques to solve real-world business problems. This includes using statistical analysis to make informed decisions, evaluate the effectiveness of marketing campaigns, assess financial performance, and address various business challenges.</div>		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Matrices and Determinants: Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer’s Rule, The Leontief input Output Model (Open Model Only). .	12
II	Calculus I: Mathematical functions and their types – linear,	12

	quadratic, polynomial, exponential, logarithmic and logistic function, Concepts of limit, and continuity of a function, Concept and rules of differentiation. Maxima and Minima involving second or higher order derivatives, Concept of Marginal Analysis. Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.	
III	Calculus II: Partial Differentiation. Partial derivatives up to second order, Homogeneity of functions and Euler's theorem. Total differentials, Differentiation of implicit functions with the help of total differentials, Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier, Integration. Standard forms, Methods of integration – by substitution by parts and by use of partial fractions. Definite integration, Finding areas in simple cases., Application of integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales; the Learning Curve.	12
IV	Mathematics of Finance: Rates of interest-nominal, effective – and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates, Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest, Depreciation of Assets. Valuation of simple loans and debentures, Sinking Fund. (General annuities to be excluded)	12
V	Linear Programming: Formulation of linear programming problems (LPP) graphical solution to LLPs. Cases of unique and multiple optional solutions, Unbounded solutions, Infeasibility, and redundant constraints, Solution to LLPs using Simplex method – maximization and minimization cases, Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy, The dual problem: Formulation of the Dual, Primal – Dual Solutions; (Excluding solution of dual problem when the primal problem involves mixed constraints). Economic interpretation of the dual.	12

Suggested Readings:

- 1-Kapoor, V.K.(2004)Business Mathematics; Sultan Chand & Sons, Delhi
- 2-Sharma J K (2010), Business Statistics, Pearson Education India, New Delhi
- 3-Sancheti& Kapoor: Business Mathematics: Sultan Chand
- 4..Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing co.
5. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.

Suggestive digital platforms web links- library.iated.org, www.icaai.org, library.rrc.ca, libguides.vcc.ca

Suggested Continuous Evaluation Methods: Assignments , Practicals, Presentations and MCQs.

Suggested equivalent online courses:**Further Suggestions:**

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment

Programme/Class: B.Com(Hons) Degree	Year: third	Semester: Fifth
Course /Paper-Core		
Course Code: COC302	Course Title: Indirect Tax -GST	
Course outcomes: 1. Understand the evolution and structure of GST, including its need, features, and the taxes it subsumes. 2. Learn the taxable events under GST, place and time of supply, and valuation for GST, including exemptions and classification of goods and services. 3. Grasp the rules for input tax credit, its eligibility, apportionment, and special circumstances. 4. Study the procedures for tax invoices, returns, audits, assessments, and payment of taxes under GST. 5,Understand the taxability of e-commerce, anti-profiteering measures, and avoidance of dual control under GST.		

Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and Salient features of GST; Taxes Subsumed in GST; Advantages and Challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST,; Procedure of Registration; Compulsory Registration; Deemed Registration, Cancellation and Revocation of Registration.	12
II	Levy and collection of GST Taxable event- “Supply” of Goods	12

	and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	
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III	<p>Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work</p>	12
IV	<p>Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return</p>	12
V	<p>Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.</p>	12

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan
2. Publication English and Hindi
3. 2- Agarwal Raj ke advanced handbook on GST background material on model GST
4. law Sahitya Bhawan Publications.
5. 3-. Bansal K. M. GST Customer law taxman Publication private limited University
6. Edition
7. Gupta, S.S. GST-How to meet your obligations (April 2017), Taxman Publications.
8. GST Manual, Taxman Publications.
9. Garg, Keshav, GST Ready Reckoner, Bharat Law House.

Suggestive digital platforms web links- nptel, epghpathshala, coursera, gstcouncil.gov.in, cbic-gst.gov.in, cleartax.in, selfservice.gstsystem.in

Suggested Continuous Evaluation Methods: Assignments , Practicals, Presentation andMCQs

based Practice Session

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Suggested equivalent online courses:

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Further Suggestions:

LATEST EDITION OF THE BOOKS SHOULD BE USED

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Programme/Class: B.Com(Hons) Degree	Year: Three	Semester: Five
Course/Paper –Generic		
Course Code: COC303	Course Title: Fundamentals of HRM	
Course outcomes:		
1. To understand the importance of aligning HR strategies with overall business objectives and develop the skills to create and implement HR strategies that support an organization's strategic goals.		
2. To learn how to use HR metrics and data analytics to assess the effectiveness of HR practices and make data-driven decisions to improve workforce performance and organizational outcomes.		
3. To develop expertise in talent acquisition, retention, and development, and learn how to identify and nurture key talent to drive organizational success.		
4. To gain insights into change management processes and how HR can play a pivotal role in managing organizational change, including restructuring, mergers, and cultural transformations.		
5. To understand the legal and ethical issues related to HR practices and policies, including diversity and inclusion, equal employment opportunity, and labor laws, to ensure compliance and ethical behavior within the organization.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; emerging challenges of human resource management – Workforce diversity, empowerment, downsizing, VRS, work life balance.	12
II	Acquisition of Human Resource Human resource planning – Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept sources; selection – concept and process; Test and interview; Placement, induction and socialization; Retention. (ICICI)	12
III	Training and Development	12

	Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.	
IV	Performance Appraisal and Compensation Management Performance appraisal – Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes – Transfers and promotions Human resource audit; Compensation – Concept and policies, Base and supplementary compensation; individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	12
V	Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee; Social security (excluding legal provisions): Employer-employee relations – An overview; Grievance handling and redressal; Industrial disputes; Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organizational performance; HR audit, Contemporary issues in human resource management.	12

Suggested Readings:

1. Mondy, A.W., and Noe, R.M. *Human resource Management*. Pearson Education.
2. Decenzo, D.A., and Robbins, S.P. *fundamentals of Human resource Management*. Wiley. India.
3. Dessler, g., and Varkkey, B. *Human resource Management* Person Education. Delhi.
4. Chhabra, T.N. *Human resource Management*. Dhanpat Rai & Co., Delhi.
5. Aswathappa, K. *Human resource Management*. Tata McGraw-Hill. New Delhi
6. French, W.L., *Human resource Management*. Houghten Mifflin, Boston.
7. Gupta, C.B. *Human resource Management*. Sultan Chand & Sons. Delhi.
8. Rao, V.S.P. *Human resource Management: Text and Cases*. Excel Books.

Suggestive digital platforms web links- hrdconnect.com, open.lib.umn.edu, hbr.org, nptel, swayam

Suggested Continuous Evaluation Methods: Assignments, Practical, Presentation and MCQs.

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Suggested equivalent online courses:

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Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: FIVE
Course / Paper-DSE		
Course Code: : COE105	Course Title: Corporate Accounting	
Course outcomes: 1.To demonstrate a solid grasp of fundamental accounting principles and concepts, including the accounting equation, accrual accounting, and the double-entry accounting system. They should understand the underlying principles that guide financial accounting practices. 2.To be able of preparing, analysing, and interpreting the core financial statements: the income statement, balance sheet, and statement of cash flows including the ability to create accurate financial statements and explain the significance of the information presented in these statements. 3.To understand various financial transactions accurately, classifying them into appropriate accounts, and making journal entries to reflect these transactions. 4.To be able apply and adhere to Generally Accepted Accounting Principles (GAAP) in their accounting work. To be able to address issues related to revenue recognition, expense recognition, and accounting for assets and liabilities in accordance with GAAP standards. 5.To use financial analysis tools and ratios to assess a company's financial performance and make informed decisions.		
Credits: 4	DSE	
Max. Marks: 100		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares-concept & process of book building. Issue of rights and bonus shares. By back of shares. Redemption of preference shares. Issue and Redemption of Debentures, Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company	12

	profits. Preparation of cash Flow Statement. as per Accounting Standard (Ind- AS): 7, Accounting Standard 2013	
II	Valuation of Goodwill and Valuation of Shares Concepts and calculation – simple problem only.	12
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. .	12
IV	Accounting Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21 (ICAI).	12
V	Banking Companies Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	12

Suggested Readings:

7. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
8. Maheshwari, S.N. and Maheshwari, S.K. *Corporate Accounting*. Vikas Publsingh House, New Delhi.
9. Shukla, M.C., Grewal, T.S., and Gupta, S.C. *Advanced Accounts*. Vol. – II. S. Chand & Co., New Delhi
10. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
11. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
12. Accountancy–I: Tulasian, Tata McGraw Hill Co.

Suggestive digital platforms web links-onlinelibrary.wiley.com, www.pcmag.com,

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

Suggested equivalent online courses:

Further Suggestions:

3. The relevant India Accounting Standard in line with the IFRS for all the above topics should be covered.
4. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Programme/Class: B.Com(Hons) Degree		Year: Third Semester : Five
Course Code: COE106		Course Title: Fundamentals of Investment
Course Outcomes:		
<p>1. Understand the investment decision process, different types of investments, the Indian securities market, market participants, and the risk-return trade-off.</p> <p>2. Learn bond fundamentals, bond yield estimation, valuation, and types of bond risks, including default risk and credit ratings.</p> <p>3. Explore fundamental and technical analysis, the Efficient Market Hypothesis, and equity valuation models.</p> <p>4. Understand portfolio diversification, risk and return, mutual funds, and an introduction to financial derivatives like forwards, futures, and options in India.</p> <p>5. Grasp the role of SEBI, stock exchanges, investor grievances, insider trading, and investor awareness and activism.</p>		
Credits: 4	DSE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60

I	The Investment Environment The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk; Concept, Calculation, Trade off between return and risk. Impact of taxes and inflation on return.	12
II	Fixed Income Securities	12

	Bond Fundamentals, Estimating bond yields, Bond Valuation. Types of bond risks, default risk and credit rating.	
III	Approaches to Equity Analysis Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis Valuation of Equity Shares using various models .	12
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return (b) Mutual Funds (c) Introduction of financial Derivatives- forwards, Futures & Options, Financial Derivatives Markets in India.	12

V	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors awareness and activism.	
Suggested Readings: 1. Clifford Gomez, <i>Financial Markets, Institutions and Financial Services</i> , PHI Learning 2. MY Khan and PK Jain. <i>Financial Services</i> . McGraw Hill Education. 3. Singh, J.K. <i>Venture Capital Financing in India</i> . Dhanpat Rai and Company, New Delhi. Suggested digital Platform: taxmann.com, sebi.org, nptel, epgpashala, courser, bse, nse		
Suggested Continuous Evaluation Methods: Assignment, Class Tests, MCQ		

Programme/Class: B.Com(Hons) Degree	Year: Three	Semester: FIVE
Course/Paper –DSE		
Course Code: COE107	Course Title: Income Tax Laws & Practice	
Course outcomes: 1. Understand basic tax concepts, definitions, and residential status, and identify exempt income under Section 10. 2. Accurately compute income from salaries and house property. 3. Effectively calculate profits from business, capital gains, and income from other sources4. Aggregate income, apply set-off and carry-forward of losses, determine deductions, rebates, and compute total tax liability for individuals and firms. Analyze major Supreme Court cases related to income tax.5.Master the process of filing returns manually and online, including the procedures and provisions for compulsory online filing.		

Credits:4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction Basic concepts; Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income the basis of residential status, Exempted income under section 10 .	12
II	Computation of Income under different heads-1 Income from Salaries; Income from house property	12
III	Computation in Income under different heads-2 Profits and gains of business or profession: Capital gains; Income from other sources	12

IV	<p>Computation of Total Income and Tax Liability</p> <p>Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.</p> <p>.</p>	12
V	<p>Preparation of Return of Income</p> <p>Filing of returns; Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.</p>	12

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and
3. English)
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan
5. Publications, New Delhi. (Hindi and English)
6. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications,

NOTE:- THE LATEST ASSESSMENT YEAR SHOULD BE USED.

Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentation and Practical Practice Problems.

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books and software may be used

COP: 301: Project/Internship/Community Outreach (2 Credit)

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Six
Course /Paper-10(B)		
Course Code: COC351	Course Title: Public Finance	
Course outcomes: 1. Understand the meaning, nature, and scope of public finance, its relationship with private finance, other sciences, and the theory of maximum social advantage. 2. Learn the meaning, objectives, classification, and effects of public expenditure, with a focus on India's public expenditure and budget classification. 3. Explore the classification and sources of public revenue, including tax and non-tax revenues, and understand various theories of taxation. 4. Grasp the concept of tax burden, tax shifting, and the economic effects of taxes, including an overview of the Indian tax structure. 5. Study the meaning, significance, sources, and effects of public debt, along with methods of repayment, deficit financing, and its limitations.		

Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Theory of Maximum Social Advantage- Concept and Limitations. Principles of Maximum Social Advantage.	12
II	Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Public Expenditure in India. Classification of Budgets.	12
II	Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax & Non Tax Revenues; Features of Sound Tax System; Theories of Taxation- Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory and Ability to Pay Theory.	12
III	Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting- Concentration Theory, Diffusion Theory and Modern Theory; Economic Effects of Taxes; Taxable Capacity; Indian Tax Structure- Salient Features.	12
IV	Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Repayment of Public Debt; Limitations of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.	12
Suggested Readings: 1 .Dr Bhatia H.L. – Public Finance, Vikas Publishing house 2. Dr S K Singh, Public Finance In Theory And Practice, S Chand 3. Vaish and Agarwal, Public Finance, Wiley Eastern Suggestive digital platforms web links- corporatyeefinanceinstitute.com, nptel, swayam, coursera, oecd.org, www.nic.in , www.mckinsey.com , dea.gov.in		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Six
Course/ paper-Core		
Course Code: COC352	Course Title: International Marketing	
Course outcomes: 1. To be able to conduct thorough market analysis and research. This includes understanding the process of gathering and interpreting market data, identifying target markets, and assessing market opportunities and threats. 2. To be capable of developing effective marketing strategies. This outcome involves learning how to define marketing objectives, select appropriate target markets, create marketing mix strategies and develop marketing plans that align with organizational goals. 3. To gain an understanding of product and brand management principles. This outcome includes product life cycle management, branding strategies, product development, and positioning. Students should be able to create and manage product and brand portfolios effectively. 4. To analyse consumer behaviour and understand how to build and maintain strong customer relationships. This outcome involves learning about customer segmentation, targeting, and positioning, as well as how to develop marketing strategies that resonate with the target audience and encourage customer loyalty. 5. To learn how to use key performance indicators (KPIs) to evaluate the effectiveness of marketing campaigns and strategies. Students should be able to make data-driven decisions to improve marketing initiatives.		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction: Concept, Scope and Significance of International Marketing, International Marketing Challenges, International Marketing Vs Domestic marketing, EPRG frame work. Problems in international marketing. Future of International Marketing.	12
II	International Market Segmentation And Environment: Market Entry strategies: licensing, franchising, exporting, joint ventures, mergers and acquisitions, Concept, Significance and Bases of International Market Segmentation, International Marketing Environment- Cultural, Political, Economic and Legal Environment.	12

III	<p>International Products And Pricing Decisions: International Product Decision- Concept, Product Standardisation Vs Product Adaptation, Development of New Products, International Pricing- Concept, Objectives and Significance, Factors Influencing International Pricing.</p> <p>International Distribution: International distribution: Concept, Direct and Indirect Channels, Factors Affecting the Choice of Channels, Marketing Middlemen.</p>	12
IV	<p>International Promotion Mix: Concept, Significance and Types. International Advertising: Concept, Objectives and Media.</p>	12
V	<p>International Marketing Organisation Structures And Control: International Marketing Organisation Structures- Different Structures and their Merits and Demerits. International Marketing Control- Concept, Unique Factors in International Marketing Control, International Marketing Control Process</p>	12

Suggested Readings:

1. Cherunilam, Francis. International Marketing Text and Cases. Himalaya Publishing House.
2. Arora Manoj. International Marketing, Kalyani Publications.
3. Czinkota, M.R., and Ronkainen, I.A: International Marketing, Cengage Learning India Pvt. Ltd.
4. Albaum, G., and Duerr, E.-International Marketing and Export Management, New Delhi: Pearson India Education Services Pvt. Ltd.

Suggested digital Platform Weblink: marketingschools.org, hbr.org, nptel, epgpshala, courser

Suggested Continuous Evaluation Methods: Assignment, MCQ and Class Tests

Suggested equivalent online courses:

Further Suggestions:

The latest edition of text books may be used.....

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Six
Course Type: Core		
Course Code: COC353	Course Title: Auditing and Corporate Governance	
Course outcomes:		

1. To gain a comprehensive understanding of the legal framework that governs business activities. This includes knowledge of contract law, business structures, intellectual property law, employment law, and other relevant legal areas.
2. To analyze and draft business contracts effectively. They should understand the key components of a contract, how contracts are formed, and how to interpret and enforce contractual agreements.
3. To be able to identify legal risks in business operations and develop strategies to mitigate them. This includes understanding potential liabilities, regulatory compliance, and dispute resolution mechanisms.
4. Students should be proficient in intellectual property law, including patents, trademarks, copyrights, and trade secrets. They should understand how to protect intellectual property rights and avoid infringement.
5. To be able to make ethically sound and legally compliant decisions in a business context. They should be aware of ethical considerations in business, including conflicts of interest, corporate governance, and the legal and ethical responsibilities of business leaders.

Credits: 4	Compulsory
Max. Marks: 100	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0

Unit	Topics	No. of Lectures Total=60
I	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	12
II	Audit of Companies and Special Areas of Audit Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013, Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems	12
III	Verification and Valuation of Assets: Meaning, Rationale, General Principles of Verification and Valuation, Distinction	12

	Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments. Computer aided audit techniques and tools.	
IV	<p>Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor – Legal Provisions under the Companies Act and under the Decisions of Legal Cases.</p> <p>Audit Report: Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Reports, Specimen of Audit Reports</p>	12
V	<p>Corporate Governance Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertaking; Corporate Funding of Political Parties; Class Action; Whistle Blowing; Shareholders Activism</p>	12

Suggested Readings:

1. Gupta, Kamal, Contemporary Auditing, TMH
2. Tandon, B.N., Principles of Auditing, S. Chand & Co.
3. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
4. Rani, Geeta D., and Mishra, R.K.. *Corporate Governance – Theory and Practice*, Excel Books, New Delhi.
5. Tricker, Bob, *Corporate Governance- Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
6. Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*. Ane Books Pvt. Ltd. New Delhi

Suggestive digital platforms web links-

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

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Suggested equivalent online courses:

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Further Suggestions:

Latest Edition of text books may be
used.....

Programme/Class: B.Com(Hons) Degree	Year: THIRD	Semester:SIX
Course /Paper-DSE		
Course Code: COE108	Course Title: ADVANCED CORPORATE ACCOUNTING	
Course outcomes: 1. To be able to categorize costs into various classifications, such as direct costs, indirect costs, fixed costs, variable costs, and semi-variable costs. They should comprehend the distinctions between these cost types and their implications for decision-making. 2. To understand cost allocation methods, such as job costing and process costing, and recognizing how to allocate overhead costs to products or services based on relevant drivers or allocation bases. 3. To be able to analyze and predict how costs behave in response to changes in production or activity levels. This involves distinguishing between fixed and variable costs and understanding cost-volume-profit (CVP) analysis to assess break-even points and profit relationships. 4. To be proficient in preparing budgets and using them for performance evaluation. They should understand the concept of standard costs and be able to analyse variances (e.g., price and efficiency variances) to assess the effectiveness of cost control measures. 5. To develop the skills to use cost information for decision-making. This includes evaluating make-or-buy decisions, pricing strategies, product discontinuation choices, and other business decisions based on relevant cost data. Students should also be able to apply techniques like cost-benefit analysis and incremental analysis to guide these decisions.		
Credits: 4		DSE
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60

I	Amalgamation and Absorption of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor Company; Accounting in the Books of Transferee Company	12
II	Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction; Alteration in Share Capital; Reduction in Share Capital; Scheme of and Accounting for Internal Reconstruction.	12
III	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 1956;	12
IV	Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account	12
IV	Accounting for Special Issues: Accounting for Bonus Share Issue; Accounting for Employee Stock Option Scheme; Accounting for Buyback of Equity Shares; AS 20 and EPS Calculation.	12

Suggested Readings:

- 1.Shukla, M.C. & Grewal, T.S. Advanced Accounts, S. Chand Publishing, Vol-2, 17/e3.
- 2.Gupta R.L. : Advanced Accountancy, S. Chand Publishing, Vol. II 13th Edition (English) 13th Edition
- 3.Chakraborty, H.: Advanced Accountancy, Oxford University Press, Calcutta.

Suggestive digital platforms web links- nptel, epghpathshala, courser, udemy

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text book may be used.

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-DSE		
Course Code: COE109	Course Title: Business tax procedures and Management	
Course outcomes: 1. Understand the processes of advance tax payment, tax deduction/collection at source, and the necessary documentation, returns, and certificates. Learn about the interest payable by the assessee/government and methods for tax collection and recovery. 2. Develop skills in handling tax assessments, re-assessments, and rectification of mistakes. Gain knowledge on preparing and filing appeals with appellate authorities, and drafting appeals with proper statements of facts and law. 3. Acquire knowledge of penalties, prosecutions, and the role of the Settlement Commission. Understand the procedures for search, seizure, and survey, and the implications of transactions with persons in notified jurisdictional areas. Learn about the General Anti-Avoidance Rule (GAAR) and the significance of tax clearance certificates and securities transaction tax. 4. Learn to effectively use information technology in tax administration, including the application and management of TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), and e-TDS/e-TCS systems. 5. Gain practical experience in the e-filing of Income Tax Returns (ITRs), enhancing efficiency in managing business tax procedures through digital platforms.		
Credits: 4		DSE
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Advance payment of tax: Tax deduction/collection at source, documentation, returns, Certificates, Interest payable by Assessee/Government, Collection and recovery of tax	12
II	Assessment, Re-assessment, rectification of mistakes Appeals and revisions Preparation and filing of appeals with appellate authorities Drafting of appeal; statement of facts and statement of law	12
III	Penalties and prosecutions , Settlement Commission, Search, seizure and survey	12

IV	Transactions with persons located in notified jurisdictional area General anti-avoidance rule Tax clearance certificate Securities transaction tax.	12
V	Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS E-filing of ITRS	12

Suggested Readings:

1. Singhania, Vinod K., and Singhania, Monica. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish., and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Bajpai, Om Shanker, *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi
4. Ahuja, Girish., and Gupta, Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi

Journal:

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

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: Three	Semester: SIX
Course Type: DSE		
Course Code: COE110	Course Title: International Finance	
Credits:4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Course Outcomes: 1. Understand the basics of the international monetary system and the scope of international finance. 2. Gain knowledge of spot and forward markets, including key concepts like arbitrage, hedging, and speculation. 3. Learn the factors affecting exchange rates and key theories like Purchasing Power Parity and Interest Rate Parity. 4. Explore international financial markets and instruments, including risk management tools for currency and interest rate risks. 5. Analyze cross-border investment decisions, considering risks like currency and political factors, and apply appropriate valuation techniques.		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	The course aims to familiarize the students with the principles and practice of international finance. Learning Outcomes: After completion of the course, learners will be able to: (1) Describe the International Monetary System and the nature and scope of international finance. (2) Understand Foreign Exchange Markets. (3) Analyse the factors affecting the exchange rates. (4) Understand the International Financial Markets and Instruments. (5) Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks. (6) Analyse issues in International Capital Budgeting	12

II	Foreign Exchange Markets: Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.	12
III	Exchange Rate Determination: Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).	12
IV	International Financial Markets and Foreign Exchange Risk Management: Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management.	12
V	International Capital Budgeting Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision- currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors.	12

Suggested Readings:

Agnihotri, Anurag. —International Financial Management|| Vikas Publications. • Apte, P.G. —Multinational Financial Management|| Tata McGraw-Hill, New Delhi. • Eun, Cheol S. & Resnick, Bruce G. —International Financial Management|| Tata McGraw-Hill. • Madura, Jeff. —International Financial Management|| Cengage Learning. • Maurice, Levi D. —International Finance|| Routledge. • Shapiro, Alan C. —Multinational Financial Management|| John Wiley. • Sharan, V. International Financial Management, 6th ed. PHI Learning

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

COP350: Project-2/Internship/Community Outreach (2 Credits)

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: SEVEN
Course Type: Core		
Course Code: COC401	Course Title: BUSINESS RESEARCH METHODS	
Course outcomes: 1. Grasp the meaning, scope, and application of research in business, including different research types and characteristics of good research. 2. Learn the different types of research design—exploratory, descriptive, and experimental—and their respective methods and characteristics. 3. Understand measurement and scaling, primary and secondary data sources, questionnaire design, and sampling techniques. 4. Master data preparation, graphical data presentation, descriptive statistics, and hypothesis testing using parametric and non-parametric methods. 5. Develop skills in report writing, formatting, referencing, and understanding ethical considerations in business research.		
Credits:4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Introduction Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.	12
II	Research Design Research Design- Meaning and Characteristics; Types of Research DesignExploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.	12

III	Data Collection Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and NonProbability Sampling Techniques; Sample Size Determination.	12
IV	Data Analysis Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).	12
V	Report Writing and Ethics Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research	12

Suggested Readings:

Bryman(2020). Business research Methods.Oxford University Press. • Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press. • Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd. • Hair, J.F., Page, M., & Brunsveld, N. (2019). Essentials of Business Research Methods (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: SEVEN
GROUP- 1: DSE		
Course Code: COE109 (A)	Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMNET	
Course outcomes: 1. To analyze and value various types of securities, including stocks, bonds, and derivatives, using fundamental, technical, and quantitative analysis techniques. 2. To develop the skills to create and manage investment portfolios that maximize returns while minimizing risk, considering factors such as asset allocation and diversification. 3. To be proficient in assessing and managing different types of investment risks, including market risk, credit risk, and liquidity risk. They will be able to develop strategies to mitigate these risks within a portfolio. 4. To understand and be able to implement various investment strategies, such as value investing, growth investing, and active versus passive portfolio management, and evaluate their effectiveness in achieving investment objectives. 5. To be aware of ethical considerations and regulatory requirements in the field of investment management, including codes of ethics, disclosure, and compliance with relevant laws and regulations.		
Credits:4	ELECTIVE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Introduction to Investment Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.	12
II	.Bond Analysis and Valuation Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market	12
III	Equity Analysis and Valuation Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.	12

IV	Portfolio Management Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model.	12
V	Mutual Fund and Derivatives Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives Forwards, Futures and Options.	12

Suggested Readings:

● Jones, C.P., Investment Analysis and Management, Wiley. ● Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education. ● Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning. ● Alexander, G.J., Sharpe, W.F. and Bailey J.V. (2009). Fundamentals of Investments, PHI Learning. ● Bodie, Z., Kane, A., Marcus, A. J., and Mohanty, P. (2019). Investments, 11th edition, Mc Graw Hill. ● Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House. ● Ranganatham, M., & Madhumathi, R. (2nd Edition). Security Analysis and Portfolio Management. Noida: Pearson (India) Education

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: SEVEN
GROUP- 1: DSE		
Course Code: COE109 (B)	Course Title: CORPORATE TAX PLANNING	
Course outcomes: 1. Understand tax planning, management, evasion, and avoidance; learn about types of companies, tax liability, minimum alternate tax, and deductions available to corporate assessees. 2. Explore tax planning for new business setups, start-ups, insurance compensation, liquidation asset distribution, and sale of scientific research assets. 3. Learn tax planning for non-resident Indians, including tax on sportsmen, NRE account interest exemptions, and double taxation relief. 4. Understand the concept of arm's length pricing in transfer pricing and the role of advance rulings. 5. Study tax planning related to business restructuring, including amalgamation, demerger, slump sale, and conversions between business entities.		
Credits:4	ELECTIVE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=60
I	Tax Planning and computation of tax liability of companies Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assessees.	12
II	Setting up of new business and capital gains in select cases Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.	12
III	Non-residents and Double Taxation Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.	12
IV	Transfer Pricing and Advance Rulings Transfer pricing: Arm’s length price and its computation; Advance rulings.	12

V	Business Restructuring Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.	12
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Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi. ● Singhania, Vinod K. and Singhania, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad. ● Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi. ● IAS-12 and AS-22.

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: SEVEN
GROUP- 1: DSE		
Course Code: COE109 (C)	Course Title: SOCIAL AND ENVIRONMENTAL ACCOUNTING	
Course outcomes: 1. the limitations of traditional accounting, the shift towards transparency, and the rationale for integrating social and environmental factors. 2. Learn about various levels of environmental costs, externalities, and the concept of true cost, including life cycle assessment and ecological accounting. 3. Explore corporate environmental accounting, including environmental management accounting, audits, and reporting, with a focus on CSR and green accounting. 4. Understand national and global environmental accounting systems, including SEEA, green GDP, and the Environmental Kuznets Curve. 5. Learn about the importance of non-financial factors, sustainability reporting, SEBI guidelines, and international standards for responsible and transparent corporate reporting.		
Credits:4	ELECTIVE	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		

Unit	Topics	No. of Lectures Total=60
I	Conventional Accounting and Shift in Paradigm Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental Accounting, Transparency in Reporting.	12
II	Social and Environmental Costs Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost, Life Cycle Assessment, Energy, Environmentally Differentiated Accounting and Ecological Accounting.	12
III	Corporate Environmental Accounting Corporate Environmental Accounting, Benefits of Corporate Environmental Accounting, Environmental Management Accounting, Purpose of Environmental Management Accounting, Environmental Financial Accounting, Environmental Audit, Components of Environmental Audit, Benefits of Environmental Audit; Certified Emission Reduction Accounting; Triple Bottom Line Reporting, CSR Reporting and Green Accounting; Green Energy Stocks & ESG Index.	12
IV	: National and Global Environmental Accounting National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Social Accounting Matrix, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.	12
V	Corporate Responsibility Approach for Reporting Consideration of Non – Financial Factors in reporting, Sustainability Reporting, SEBI Guidelines on Business Responsibility & Sustainability Reporting and Various International Standards on Sustainability Reporting; Need for New and Robust Framework for Reporting, Corporate Responsibility Approach, Transparency and Responsibility.	12

Suggested Readings:

- Bhanumurthy, K.V. (2011). Business Ethics and Corporate Responsibility - About Social Responsibility Standards. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia (pp. 236-247). New Delhi: Allied Publishers Pvt. Ltd
- Bhanumurthy, K.V., Bhandari, V. & Pandey, V. (2014). Does Indian Stock Market Encourage Socially Responsible Companies? Manthan Journal of Commerce and Management, Vol 01 No. 01, pp. 1-34. ● Callan, S.J. and Thomas, J.M. —Environmental Economics and Management: Theory, Policy, and Applications|| Dryden Press. ● Jha R and Bhanumurthy, K.V. —Environmental Sustainability – Consumption Approach|| Routledge, London. ● Naik, I.S. —Environmental Movements, State and Civil Society|| Rawat Publications. ● Odum, H.T. —Environmental Accounting: Energy and Environmental Decision Making|| Wiley, U.S.A.

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: Four	Semester: SEVEN
GROUP 2:DSE		
Course Code: COE110 (A)	Course Title: Industrial Relations & Tax Laws	
Course outcomes: 1. To develop a comprehensive understanding of labor laws and industrial regulations, including both national and international labor standards. They should be able to explain the key legal provisions that apply to employment relationships. 2. To be able to identify legal obligations for employers and employees, including wage and hour laws, workplace safety regulations, and equal employment opportunity requirements. They should understand the consequences of non-compliance. 3. To be proficient in drafting employment contracts and collective bargaining agreements. They should understand the negotiation process, contract administration, and dispute resolution mechanisms. 4. To have a deep knowledge of employee rights and protections, such as the right to fair wages, safe working conditions, freedom of association, and protection from discrimination and harassment. 5. To learn about various dispute resolution mechanisms, including arbitration, mediation, and labor courts. They should understand the role of labor unions and employer associations in industrial relations and be able to analyze and resolve labor disputes effectively.		
Credits:4	Compulsory	

Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; employers' Organization; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	12
II	Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act, 1926.	12
III	Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: grievance; meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946	12
IV	The Industrial Disputes Act 1947 Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Power and Duties of Authorities; Provisions defining Strikes and Lock outs; Lay-off, Retrenchment and closure.	12
V	The Factories act, 1948 Provisions relating to Manufacturing Process, Workers, Occupier, Health, Safety, and Welfare facilities	12
Suggested Readings: <ol style="list-style-type: none"> 1. Venkat Ratnam, C.S. <i>Industrial Relations: Text and Cases</i>, Oxford University Press, Delhi 2. Sharma, J.P. <i>Simplified Approach to Labour Laws</i>. Bharat Law House (P) Ltd. 3. Salamon, Michael. <i>Industrial Relations: Theory & Practice</i>. Pearson Higher Education. 		

4. Farnham., and Limlort, J. *Understanding Industrial Relations* Cassell.

Suggested digital Platform Weblink: nptel, epgpshala, coursera

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: Four	Semester: Seven
GROUP 2:DSE		
Course Code: COE110 (B)	Course Title: Labour Welfare & Social Security	
Course outcomes: 1. To develop a comprehensive understanding of labour laws and industrial regulations, including both national and international labor standards. They should be able to explain the key legal provisions that apply to employment relationships. 2. To be able to identify legal obligations for employers and employees, including wage and hour laws, workplace safety regulations, and equal employment opportunity requirements. They should understand the consequences of non-compliance. 3. To be proficient in drafting employment contracts and collective bargaining agreements. They should understand the negotiation process, contract administration, and dispute resolution mechanisms. 4. To have a deep knowledge of employee rights and protections, such as the right to fair wages, safe working conditions, freedom of association, and protection from discrimination and harassment. 5. To learn about various dispute resolution mechanisms, including arbitration, mediation, and labor courts. They should understand the role of labor unions and employer associations in industrial relations and be able to analyze and resolve labor disputes effectively.		
Credits: 4	Compulsory	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		

Unit	Topics	No. of Lectures Total=60
I	Introduction: Concept, Objectives and Principles of Labour Welfare, Agencies for Labour Welfare in India, Extent of Labour Welfare Work in India at Different Levels- Statutory and Non-Statutory. .	12
II	Labour Welfare in India: Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services	12
III	Social Security: Concept, Significance, Origin and Growth of Social Security in India, Social Security Schemes- Social Assistance and Social Insurance, Old Age, Invalidity and Unemployment Insurance.ILO- Its role towards social security.	12
IV	Salient Features of Maternity Benefit Act,1961; Employees State Insurance Act,1923 and Employees Provident Fund Act,1952. .	12
V	Recent developments in Labour Welfare and Social Security, Cases	12

Suggested Readings:

1. Sharma.A.M- Aspects of Labour welfare and social security Himalaya publishing house, Mumbai.
2. Memoria, CB and Memoria S, Industrial labour, social security and Industrial Peace in India, Himalaya, New Delhi. □
3. Sinha G.P., Industrial Relations and Labour legislation in India, New Delhi.

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year:Four	Semester: SEVEN
GROUP 2:DSE		
Course Code: COE110 (C)	Course Title: PERFORMANCE MANAGEMENT	
Course outcomes: 1. Analyse the key concepts of performance management and methods of performance management in practices. 2. interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management. 3. relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems. 4. devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation. 5. appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in a rapidly changing environment.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction to Performance Management Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.	12
II	Performance Planning and Managing Performance Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling, Performance analysis for Individual and organisational Development.	12
III	: Learning Organisation and Performance Based Compensation Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.	12

IV	Implementation of Performance Management Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.	12
V	Contemporary Issues in Performance Management Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.	12

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management.Oxford University Press.

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: Four	Semester: SEVEN
GROUP 3:DSE		
Course Code: COE111(A)	Course Title: Social Media Marketing	
Course outcomes: 1. Understand the concept and importance of social media marketing, explore various social media platforms, and recognize trends and goals in SMM. 2. Learn how to create an SMM plan, including goal setting, strategy development, target market identification, and platform selection. 3. Master content creation and sharing techniques using blogging, video streaming, podcasting, and other methods, with a focus on brand storytelling and ethical considerations.		

4. Learn to schedule posts and campaigns effectively, measure performance through various metrics, and utilize social media optimization tools.

5. Explore strategies for engaging with customers through social media, including working with influencers, viral marketing, and managing eWOM and consumer reviews.

Credits: 4	Elective
Max. Marks: 100	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0

Unit	Topics	No. of Lectures Total=60
I	Introduction to Social Media Marketing Social Media Marketing-Concept and Importance. Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.	12
II	Social Media Marketing Plan SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.	12
III	Content Creation and Sharing using Case Campaigns Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.	12
IV	Scheduling and Measurement Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling. Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level. Social media optimization: Concept, Goals, Tools and Social Media Analytics	12
V	Social Media Engagement Social Media and Customer Engagement, Social Media Influencers, Viral marketing, eWord of Mouth, Consumer reviews.	12

Suggested Readings:

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of

Millions. Italy: AndreaAstemio. • Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education
Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests
Suggested equivalent online courses:
Further Suggestions: Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: Four	Semester: SEVEN
GROUP 3:DSE		
Course Code: COE111(B)	Course Title: Retail Management	
Course outcomes: 1. Understand the nature, scope, and importance of retailing, including store-based and non-store-based formats (e-tailing), retail theories, emerging trends in India, and career options. 2. Learn about retail consumer behavior, target market selection, retail location planning, store design and layout, and visual merchandising. 3. Master decisions related to merchandising, inventory management, merchandise pricing, distribution, and promotion, with a focus on retail selling skills. 4. Gain insights into HRM processes in retail, challenges, and customer relationship management (CRM) concepts and applications. 5. Explore the role of information technology, legal and ethical issues in retailing, and mall management.		
Credits: 4	Elective	
Max. Marks: 100	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60

I	Introduction Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Storebased and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.	12
II	Retail Planning Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.	12
III	Retail Marketing Mix Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.	12
IV	Managing Human Resources and Customer Relationship in Retailing HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.	12
V	Contemporary Issues in Retail Management Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.	12

Suggested Readings:

- Bajaj C(2016).Retail Management.Oxford University Press.
- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri,A., Paul P. & Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw- Hills Publg. Co. Ltd., New Delhi.

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

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Suggested equivalent online courses:

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Programme/Class: B.Com(Hons) Degree	Year: Four	Semester: SEVEN
GROUP 3:DSE		
Course Code: COE111(C)	Course Title: MARKETING RESEARCH	

Course outcomes:

1. Understand the meaning, characteristics, importance, and role of marketing research, including research problems, types, processes, and approaches.
2. Learn about various research designs, including exploratory, descriptive, and experimental research.
3. Gain skills in measurement and scaling, questionnaire development, sampling techniques, and data collection methods (primary and secondary data, fieldwork, interviews, etc.).

4. Develop proficiency in hypothesis testing techniques such as correlation, regression, ANOVA, and factor analysis.
5. Learn about multidimensional scaling, conjoint analysis, and cluster analysis, and master the preparation and presentation of marketing research reports, including formatting and graphical presentation.

Credits: 4	Elective
Max. Marks: 100	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0

Unit	Topics	No. of Lectures Total=60
I	Introduction Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches.	12
II	Research Design Exploratory Research Design, Descriptive Research Design, Experimental Research Design.	12
III	Data Collection Measurement and Scaling: Comparative and non-comparative scaling techniques, Questionnaire development, Sampling: design, procedure, types, techniques, sample size determination; Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey.	12
IV	Hypothesis Testing Correlation, Regression, ANOVA, Factor Analysis.	12
V	Introduction to Multivariate Analysis Overview of Multidimensional Scaling, Conjoint Analysis, Cluster Analysis. Marketing Research Report preparation and presentation: format, common problems in preparing reports, the critical nature of the report, Graphical presentation of reports.	12

Suggested Readings:

- Arora, R. & Mahankale, N. R. Marketing Research PHI Learning
- Dangi, H.K. & Dewen, S. (2016). Business Research Methods. Cengage Learning, India Private Limited (1st Edition), India.
- Hair, J.F., Black, W.C., Babin, B.J., and Anderson, R.E. (2009). Multivariate Data Analysis, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. Essentials of Marketing Research (paperback) (3rd ed.).
- Kothari, C.R. & Garg, G. (2019). Research Methodology: Methods & Techniques, New Age International Publishers, New Delhi, India.

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

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COP401: DISSERTATION/ Internship (6 credits)

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course Type: Core		
Course Code: COC451	Course Title: THE ECONOMY OF BHARAT	
Course outcomes: 1. Understand concepts of economic growth and development, Human Development Index (HDI), sustainable development, determinants of economic development, and insights from Kautilya's Arthashastra. 2. Explore the evolution of Indian planning from the Planning Commission to NITI Aayog, and analyze issues such as population dynamics, demographic dividend, unemployment, and poverty. 3. Study trends in Indian agriculture, agrarian crises, historical revolutions (Green, White, Yellow), food security issues, and government policy initiatives. 4. Examine the patterns and performance of industrialization, industrial policies, the role of MSMEs and foreign capital, liberalization, privatization, globalization, and initiatives like 'Make in India' and 'Atma Nirbhar Bharat'. 5. Assess the role of the service sector in India's economy, including its contributions to national income, employment, exports, the impact of the 'Digital India Mission', and challenges in the sector, including circular economy aspects.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Issues in Economic Growth and Development Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development	12
II	An Overview of Indian Economy Evolution of Indian Planning: from Planning Commission to NITI Aayog. Issues in India’s development:	12

	Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment, poverty	
III	Agricultural Sector Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India	12
IV	Industrial Sector Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in postindependence period, Trends in Indian balance of payment, Price behaviour and price policies in India.	12
V	Service Sector Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.	12

Suggested Readings:

- Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
- Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
- Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
- Ghosh, S. Indian Economy PHI Learning
- Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? Productivity, Vol.61, No.1, April-June.
- Joshi, S., (2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K.

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
GROUP 1:DSE		
Course Code: COE112(A)	Course Title: Behavioural Finance	
Course outcomes: 1. Understand the principles and practices of Behavioural Finance and operations. 2. Analyze consumer behavior and apply insights to optimize Behavioural Finance. 3. Develop and implement effective merchandising and Behavioural Finance plans.		

4. Evaluate the impact of supply chain management on retail performance on Behavioural Finance		
5. Apply Behavioural Finance techniques to enhance customer engagement and sales.		
Credits: 4		Elective
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Traditional theory of finance Neoclassical economics: Basic assumptions, Rational choice theory, Expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM. Challenges to EMH - Theoretical and empirical.	12
II	Emergence of Behavioural finance: Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. Global financial crisis in Behavioural perspective. Equity premium puzzle and siamese twins problem; Search for alternative paradigms-Influence of psychology and emergence of Behavioural finance	12
III	Behavioural finance: Introduction Behavioural finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behaviour, familiarity bias etc.	12
IV	Behavioural biases: Evidence from different financial markets Behavioural biases under different market settings- Stock markets, mutual funds industry, insurance industry.	12
V	Asymmetric information Asymmetric information: Market for lemons - Adverse selection, moral hazard, monitoring and signalling. Economic characteristics of financial contracts - Risk neutrality and risk aversion	12
Suggested Readings: • Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information • Prassanna Chandra (2020) Behavioural finance, second edition, McGraw Hill.New Delhi. • Singh,R. Behavioural Finance PHI learning • Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1.		
Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests		

Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: Four	SemesterEight
Course/Paper Group 1:DSE		
Course Code: COE112(B)	Course Title: MONETARY THEORIES AND INSTITUTION	
Course outcomes: 1. Understand the definitions, nature, functions, and characteristics of money, including static and dynamic functions, its importance in capitalist and socialist economies, and concepts like Grasham’s Law. 2. Learn about various monetary standards, including metallic, paper, and gold standards, their characteristics, functions, and historical context, as well as the principles of paper currency issuance and credit money creation. 3. Explore the concept of money value, price levels, and the measurement of changes in money value, including key monetary theories such as Fisher’s Quantity Theory, Cash Balance Theory, and Friedman’s Theory. 4. Examine the concepts of inflation, deflation, disinflation, and reflation, including their types, effects, and remedies. 5. Analyze the impact of different monetary theories on economic policy and financial systems, and understand the practical implications of these theories in managing economic stability.		
Credits: 4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Money-Definitions, Nature, Functions and Characteristics, Static and Dynamic Functions of Money, Importance of Money in Capitalist and Socialist Economies, Evils of Money, Classification of Money and Grasham’s Law.	12

II	Monetary Standard and Paper Currency Standard: Concept, Nature and Characteristics of Ideal Monetary Standard. Types of Monetary Standards– Metallic, Paper, Gold Standard-Meaning, Definitions and Forms. Rules and Functions of Gold Standard, Gold Standard; Down fall and Future.	12
III	Paper Currency Standard: Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principle of Note-Issue, Methods of Issue of Paper Money, Bank Money Creation of Credit Money and Limitations.	12
IV	Value of Money: Concept, Standard and Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories–Fisher’s Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman’s Theory	12
V	Inflation, Deflation, Disinflation and Reflation-Concept, Types, Effect and Remedies.	12

Suggested Readings:

- 1-Gupta S.B : Monetary Planning of India S.Chand, New Delhi.
- 2-Khan M.Y. : Indian Financial System:Theory and Practice, Tata Mc.Graw Hill, N.Delhi.
- 3- M.L Seth, Monetary Economics, Laxmi Narain Agrawal Publication.

Suggestive digital platforms web links- mitpress.mit.edu, www.businessinsider.com, Monetary Theory at sciencedirect, www.forbes.com, www.bloomberg.com

Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text book may be used.

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Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper Group 1:DSE		
Course Code: COE112 (C)	Course Title: FINANCIAL DERIVATES	
Course outcomes: 1. Understand the meaning, definition, features, and functions of financial derivatives, the participants in the derivatives market, the differences between cash and derivatives markets, and the evolution of derivatives trading in India, including regulatory aspects. 2. Learn about various financial derivatives, including currency derivatives, forward contracts, futures contracts, options, and their features, differences, and trading strategies. 3. Master the pricing models for futures and options, including the cost of carry model, expectancy model, and option pricing models such as Binomial and Black-Scholes, and understand factors affecting option pricing. 4. Gain insights into the trading process in the derivatives market, including contract specifications, trading systems, margining, clearing mechanisms, and risk management, with a focus on Standard Portfolio Risk Analysis (SPAN). 5. Explore the concepts and types of swaps, including interest rate swaps, cross-currency swaps, equity swaps, and commodity swaps, along with their pricing and applications.		
Credits:4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction to Derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.	12
II	Financial Derivatives Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts,	12

	limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off.	
III	Pricing of Futures and Options The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options	12
IV	Trading, Clearing and Settlement Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).	12
V	Swaps Introduction to Swaps, Overview of Interest Rate Swaps, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.	12
Suggested Readings: <ul style="list-style-type: none"> • David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi. • Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications. • Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India. • Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU. • Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi. • Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi. 		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text book may be used.		

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper Group 2:DSE		
Course Code: : COE113(A)	Course Title: ORGANIZATIONAL BEHAVIOUR	
Course outcomes: 1. Understand key theories and concepts related to individual and group behavior within organizations. 2. Analyze how organizational culture and structure impact employee motivation and performance. 3. Apply behavioral theories to manage and improve team dynamics and leadership effectiveness. 4. Evaluate the influence of organizational change and development on employee behavior and organizational performance. 5. Develop strategies to address and resolve workplace conflicts and enhance organizational effectiveness.		
Credits:4		Compulsory
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction Organisational Theories: Classical, Neo-classical and Contemporary, Organisational Behaviour: concepts, determinants, challenges and Formal and Informal structures: Flat and Tall structures, Opportunities of OB, contributing disciplines of OB, Organizational Behaviour Models.	12
II	Individual Behaviour Personality – Type A and B, Big Five personality types, Factors influencing personality, Values and Attitudes- Concept and types of values; Terminal value and Instrumental Value, Component of attitude, job related attitudes, measurement of attitude. Learning – Concept and Learning theories and reinforcement, Schedules of reinforcement, Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence	12
III	Group Decision making and Communication	12

	Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, Communication and Feedback, Model of communication. Transactional Analysis, Johari Window.	
IV	Motivation Meaning and Importance of motivation, Theories – Vroom's Valence – Expectancy Theory, Intrinsic motivation by Ken Thomas, Behaviour modification, Motivation and organizational effectiveness, Measurement of motivation using standard questionnaire.	12
V	Leadership, Power and Conflict Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness, Power and conflict, Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.	12
Suggested Readings: <ol style="list-style-type: none"> 1. Robbins, S.P. <i>Organizational Behaviour</i>. Prentice Hall of India Pvt. Ltd., New Delhi 2. Luthans, Fred. <i>Organizational Behaviour</i>. McGraw Hill International, New York 3. Greenberg, Jerald., and Baron, Robert, A. <i>Organizational Behaviour</i>, Prentice Hall of India Pvt. Ltd., New Delhi 4. Chhabra, T.N. <i>Organizational Behaviour</i>. Sun India Publications. 5. Sekaran, Uma. <i>Organizational Behaviour: Text and Cases</i>. Tata McGraw Hill, New Delhi. 6. Hersey, P.K., Blanchard, h., and Johnson, D.E. <i>Management of organizational Behaviour; Leading Human Resources</i>, Pearson Education. 		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text book may be used.		

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper Group 2:DSE		

Course Code : COE113(B)		Course Title: People Management	
Course outcomes: 1. Develop skills in mind and time management, tackle time robbers, plan workloads effectively, enhance active listening and decision-making, manage relationships with managers, and build a personal development plan. 2. Understand the basics of people management, distinguish it from HR management, and implement strategies for motivating employees, including the Employee First and People First approaches. 3. Learn team building processes, manage team diversity, conduct competency mapping, understand team roles and identity, use 360-degree feedback, and address group dynamics and work challenges. 4. Master performance management and appraisal methods, handle poor performers, agree on performance targets, and utilize performance management systems and 360-degree feedback for evaluations. 5. Develop leadership skills to drive organizational vision and culture, implement effective leadership styles, and manage and resolve conflicts to improve organizational performance and quality.			
Credits:4		Elective	
Max. Marks: 100		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics	No. of Lectures Total=60	
I	Managing and Evaluating Oneself Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.	12	
II	Managing and Motivating Others Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	12	
III	Building Team and Peer Networks Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting	12	

	work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.	
IV	Managing Evaluation and Assessment Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool	12
V	Leading People & Resolving Conflicts Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	12
Suggested Readings:. • Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge. • Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing. • Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge. • Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text book may be used.		

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper Group 2:DSE		
Course Code : COE113(C)	Course Title: Event Management	
Course outcomes: 1. Understand the concept and scope of event management, including the types of events (personal and formal), the requirements of an event manager, and the roles and responsibilities involved in managing different types of events. 2. Learn the characteristics of effective planning, conduct SWOT analysis, identify client needs and target audiences, and execute the event planning process, including conceptualization, costing, customization, and		

implementation. Understand critical success factors, outsourcing strategies, vendor management, and risk management.

3. Gain skills in team building, managing high-performing teams, and understanding the characteristics and responsibilities required for leading teams. Develop business communication skills relevant to team management.

4. Master the processes of marketing, branding, advertising, and public relations for events. Learn about various advertising types, promotional tools, and media strategies, including flyers, posters, and digital communications.

5. Explore the role of event sponsors, the importance of sponsorship for both organizers and sponsors, and types of sponsorship. Learn how to create and manage a sponsorship database, prepare sponsorship proposals, seek and close sponsorships, and convert sponsorships into partnerships.

Credits:4		Elective
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics	12
II	Planning and Organizing for Events Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	12
III	Managing Team Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.	12
IV	Event Marketing, Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website,	12

	newsletters, blogs, tweets.	
V	Sponsorship Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership	12
Suggested Readings:. • Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd. • Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc. • Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of text book may be used.		

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper Group 3:DSE		
Course Code: COE114(A)	Course Title: Rural Marketing	
Course outcomes: 1. Understand rural market characteristics, consumer behavior, and emerging trends. Compare rural and urban markets, and learn about segmentation, targeting, and positioning. 2. Learn about rural product classification, adoption, branding, packaging, and challenges in product development for rural markets. 3. Analyze factors and strategies for pricing in rural markets, including methods and challenges. 4. Explore promotion mix factors, challenges in rural communication, and innovative promotional strategies. 5. Understand rural distribution channels, logistics, and challenges, with a focus on innovative distribution approaches.		
Credits:4		Elective

Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.	12
II	Product Decisions Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.	12
III	Pricing Decisions Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets	12
IV	Promotion Decisions Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.	12
V	Distribution Decisions Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.	12
Suggested Readings:. ● Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill ● Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education. ● Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition), Pearson Education. Indian edition. ● Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education. ● Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		

Further Suggestions:

Latest edition of text book may be used.

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Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper: DSE		
Course Code : COE114(B)	Course Title: Distribution Logistics	
Course outcomes: 1. Understand the concept, evolution, components, and processes of logistics. Explore dimensions (micro and macro), including inbound, outbound, and value-added roles. 2. Learn about marketing channels (conventional and emerging), the role of online sales, strategic network design, and factors influencing distribution networks. 3. Study the roles and importance of transportation and warehousing, factors affecting decisions, multimodal transport, containerization, and warehouse types. 4. Get to know inventory management, EOQ, JIT, and the challenges and future of third and fourth-party logistics outsourcing. 5. Overview of AI, robotics, blockchain, reverse logistics, RFID, EDI, and bar coding in logistics.		
Credits:4		Elective
Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.	12
II	Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network	12
III	Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of	12

	transport and types of warehouses.	
IV	Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions	12
V	Technology in Logistics Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.	12

Suggested Readings:.

● Bloomberg,D.J. & Lemay,S. (2015) Logistics 8 th edition, Pearson Education. ● Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education. ● Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education. ● Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd. ● Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.

Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text book may be used.

Programme/Class: B.Com(Hons) Degree	Year: FOUR	Semester: EIGHT
Course/Paper (3):DSE		
Course Code : COE114(C)	Course Title: Sustainability and Ethical Aspects of Marketing	
Course outcomes: 1. Explore sustainability, sustainable marketing, and balancing profitability with mindful consumption. 2. Focus on sustainable products, pricing, communication, and changing consumer behavior. 3. Understand the link between sustainability and ethics, ethical decision-making, and challenges in balancing ethicality and profitability. 4. Study ethical issues across the 4 P’s (product, price, place, promotion), and the role of ethics in building a positive corporate culture. 5. Learn about responsible marketing, consumer behavior, and techniques for building an ethical brand image.		
Credits:4		Elective

Max. Marks: 100		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=60
I	Theoretical Foundation of Sustainability; Sustainable Marketing Theoretical Foundation of Sustainability: Meaning of Sustainability, Objectives of sustainability, Sustainable Development. Sustainable Marketing: Concept and Evolution of Sustainable Marketing, 3 Pillars of Sustainable Marketing, Rationale for Sustainable Marketing, Basic Tenets of Sustainable Marketing, Balancing Sustainability and Profitability, Sustainability Issues, Mindful Consumption and Responsible Consumption	12
II	Sustainable Marketing Mix; Sustainable Consumption Sustainable Marketing Mix: Sustainable products and services, 3 R's- recycle, reuse and reduce, Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Creating Value through Sustainability, Developing Holistic Approach to Sustainability.Sustainable Consumption: Changing Consumer Attitudes and Behaviour including Unsustainable Lifestyles and Emergence of New Forms of Consumption, Triple Bottom Line, Attitude-Behavioural Inconsistency in Sustainable Buying-The Characteristics of a Sustainable Consumer	12
III	Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics Sustainability Marketing and Marketing Ethics: Linkages, Sustainability and Ethical Decision Making in Marketing, Role of Marketing Ethics in Attaining Sustainability Theoretical Foundation of Ethics: Concept of Ethics, Business Ethics and Marketing Ethics, Individual vs organisational Ethics, Normative Marketing Ethics: An Overview, Marketing Ethics and Decision Making, Ethicality vs Profitability.	12
IV	Ethics and the P's; Marketing Ethics and Positive Corporate Culture Ethics and the P's: Ethical Issues Pertaining to the P's of Marketing including Marketing Research, Advertising and Sales, Ethical Dilemmas and Marketing, Marketing Types and Ethicality Issues: Ethical Issues in Political and Social Marketing. (Case-Based) Marketing Ethics and Positive Corporate Culture: Role of Marketing Ethics in Building Positive Corporate Culture; Code of	12

	Conduct: Role of Code of Conduct in Ethical Behaviour, Challenges in Implementation.	
V	<p>Consumer Education of Marketing Ethics; Image Building and Marketing Ethics Consumer Education of Marketing Ethics : Responsible Marketing (Deception and Misrepresentation), Consumerism and Marketing, Ethics and Market Communication, Consumer Behaviour towards companies practising Ethical Marketing (Case Based).</p> <p>Image Building and Marketing Ethics: Approaches and Techniques, Ethical Brand Image and Corporate Goodwill: Issues and Challenges, Ethical Branding.</p>	12
Suggested Readings:. <ul style="list-style-type: none"> ● “Ethical Marketing and the new consumer” by Chris Arnold, John Wiley & Sons, Year of Publication: 2009. ● “Ethical Marketing” by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie and Thomas A. Klein, Pearson Publication, Year of Publication:2004. ● “Ethics in Marketing: International Cases and Perspectives”, 2nd edition by Patrick E. Murphy, Gene R. Laczniak & Fiona Harris, Routledge Publications, 2017. ● “Marketing Ethics and Society” by Lynne Eagle and Stephen Dahl, James Cook University, Year of Publication: 2015. ● Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012 ,Publisher(s): Pearson 		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions: Latest edition of textbook may be used. 		

COP450: DISSERTATION (6 credits)