

NATIONAL EDUCATION POLICY

**Common Minimum Syllabus for all
Uttarakhand State Universities and Colleges for
First Three Years of Higher Education**

**PROPOSED STRUCTURE OF
UG - B.COM. (HONOURS)
SYLLABUS**

B. Com. (Honours)

The B. Com. (Hons.) Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The overall aim of B. Com. (Hons.) as a programme is to:

- Provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce; Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

Programme Learning Outcomes of B. Com. (Hons.)

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification. Programme learning outcomes for B. Com. (Hons.) include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. (Hons.) Programme for the award of bachelor degree.

The programme learning outcomes of B. Com. (Hons.) also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution.

The various learning outcomes of the programme are mentioned below:

1. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
2. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc. 4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
3. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
4. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
5. The course provides an extreme and rigorous base for teaching, research, and allied business administrations. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.

Program Specific Outcome

1. Learners will gain knowledge of various disciplines of commerce, business, accounting, economics, and finance, auditing and marketing. which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
2. Develops Communication Skills, Interpersonal and Soft Skills, to enable them to interact in a more constructive and productive manner.
3. Develop IT knowledge for business processes and analysing the applicability of commerce and accounting principles in solving complex business problems.
4. Equip with entrepreneurial skills, whether to develop own business idea from concept to reality or learn to manage an innovative business in today's environment.

Semester-wise Titles of the Papers in B.Com (Honours)						
Year	Sem	Group	Course Code	Paper Title	Theory/ Practical	Credits
First Year	I	Management	BCH-101	Business Environment	Theory	6
	I	Accounting	BCH-102	Basic Accounting	Theory	6
	I	Business Economics and Business Laws	BCH-103	Business Statistics	Theory	6
	I	Skill and Ability Enhancement	BCH-104	Business Organisation and Management	Theory	3
	I	Skill and Ability Enhancement	BCH-105	Business Communication	Theory	3
	II	Management	BCH-201	Business Policy and Strategic Management	Theory	6
	II	Accounting	BCH-202	Financial Reporting And Analysis	Theory	6
	II	Business Economics and Business Laws	BCH-203	Business Economics	Theory	6
	II	Skill and Ability Enhancement	BCH-204	Money and Banking	Theory	3
II	Skill and Ability Enhancement	BCH-205	Computer and E Business	Theory	3	
Second Year	III	Management	BCH-301	Marketing Management	Theory	6
	III	Accounting	BCH-302	Cost Accounting	Theory	6
	III	Business Economics and Business Laws	BCH-303	Indian Economy	Theory	6
	III	Skill and Ability Enhancement	BCH-304	Rural Management	Theory	3
	III	Skill and Ability Enhancement	BCH-305	Consumer Behaviour	Theory	3
	IV	Management	BCH-401	Financial Management	Theory	6
	IV	Accounting	BCH-402	Management Accounting	Theory	6
	IV	Business Economics and Business Laws	BCH-403	Corporate Legal Framework	Theory	6
	IV	Skill and Ability Enhancement	BCH-404	Entrepreneurship Development and Business Ethics	Theory	3
IV	Skill and Ability Enhancement	BCH-405	Research Methodology	Theory	3	
Third year	V	Management	BCH-501	Human Resource Management	Theory	6
	V	Accounting	BCH-502	Income Tax Accounts	Theory	6
	V	Business Economics and Business Laws	BCH-503	Business Regulatory Framework	Theory	6
	V	Choose Any one discipline from the list of Discipline Specific Electives	DSE-1		Theory	3
	V		DSE-2		Theory	3
	VI	Management	BCH-601	International Business	Theory	6
	VI	Accounting	BCH-602	Auditing & Corporate Governance	Theory	6
	VI	Business Economics and Business Laws	BCH-603	Public Finance	Theory	6
	VI	Industrial Training/ Survey/Project	BCH-604	Project Report (Related to discipline specific elective)	Practical	6
VI	Discipline as selected in Semester V	DSE-3		Theory	3	
VI		DSE-4		Theory	3	

List of Discipline Specific Electives for own Faculty only						
Year	Sem.	Discipline	Course Code	Paper Title	Theory/ Practical	Credits
Third year	V	Accounting	BCHDE-1	Advanced Accounting	Theory	3
			BCHDE-2	Corporate Accounting	Theory	3
		Marketing	BCHDE-3	Marketing of Services	Theory	3
			BCHDE-4	Advertising & Sales Management	Theory	3
		Human Resource Management	BCHDE-5	Personnel Management	Theory	3
			BCHDE-6	Fundamentals of Industrial Relation	Theory	3
		Banking and Finance	BCHDE-7	Banking Theory & Regulations	Theory	3
			BCHDE-8	Insurance Theory & Regulations	Theory	3
	VI	Accounting	BCHDE-9	Advanced Corporate Accounting	Theory	3
			BCHDE-10	Advanced Cost and Management Accounting	Theory	3
		Marketing	BCHDE-11	Tourism Marketing	Theory	3
			BCHDE-12	Rural Marketing	Theory	3
		Human Resource Management	BCHDE-13	Organizational Behavior	Theory	3
			BCHDE-14	Labour Law	Theory	3
		Banking and Finance	BCHDE-15	Financial Market and Institution	Theory	3
BCHDE-16			Security Analysis and Portfolio Management	Theory	3	

List of Minor Electives for other faculty		
Semester	Minor Elective For Other Faculty	Credits
I	Business Organisation and Management	3
II	Money and Banking	3
III	Rural Management	3
IV	Entrepreneurship Development and Business Ethics	3

Programme: B.ComHonours		Year: First	Semester: I
Group: Management			
CourseCode: BCH-101		CourseTitle: BusinessEnvironment	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Analyze the environment of a business from the legal l & regulatory, macroeconomic, cultural, political, technological and natural perspectives. 2. Critically assess the business environment of an organization using selected strategic tools. 3. Conduct an in-depth analysis of a specific component of the business environment and relate it to your own organization. 4. Construct and present scenarios that synthesize business environment information 			
Credits: 6			
Max.Marks: 75+25			
TotalNo.ofLectures: 90			
Unit	Topics		No. ofLectur es
I	Business Environment: Meaning, Nature and Dimensions of BusinessEnvironment,AnalysisofBusinessEnvironment-FrameworkofAnalysis, Scanning,Monitoring,Forecasting&Assessment ofBusinessEnvironment.		14
II	Economic Environment with Reference to India's Economy: Growth Strategy,Economic Planning, Analysis of Economic Environment- Scanning,Monitoring,ForecastingandAssessingEconomicEnvironment;Econo micMarkets,EconomicReforms &theirConsequences.		18
III	Technological Environment: Nature of Technology, Interface BetweenTechnology and Business, Management of Technology Transfers; Analysis,ForecastingandAssessment ofTechnological Environment.		18
IV	Global Environment: Why Firms go Global, Routes of Globalization, ActivePlayers in Global Business. FDI- India's Experience, WTO- Benefits andProblems for India. Analysis of Global Environment- Scanning, Monitoring,Forecastingand AssessingGlobal Environment.		22
V	Political and Legal Environment of Business: Monopoly and Restrictive TradePractices(MRTP)Act,ForeignExchangeManagementAct(FEMA).		18
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Sinha, V.C.andSinhaRitika,BusinessEnvironment,SahityaBhawanAgra 2. Cherunilam,Francis,BusinessEnvironment,HimalayaPublishingHouse,NewDelhi 3. Aswathappa,K.EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi 4. Aswathappa,K.BusinessEnvironmentforStrategicManagement,HPH. 			
Note-Latesteditionofthetextbooksshouldbeused.			
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: I
Group: Accounting			
CourseCode: BCH-102		CourseTitle: BasicAccounting	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the accounting principles, concepts and convention and to identify various subsidiary books in accountancy 2. Analyse the essentials of bill of exchange and its accounting treatment. 3. Understand the methods of calculating profits u 4. Understand the various methods of calculating depreciation. 5. Understand the PracticalApplicationsofcomputerized Accounting 			
Credits: 6			
Max.Marks: 75+25			
TotalNo.ofLectures: 90			
Unit	Topics		No.of Lectures
I	Concept, importance and scope of Accounting, Basic Accounting Principles, Conventions, Concept, Procedures Methods etc, Forms of Accounting and usesof Accounting information, Accounting equations and Types of accounts, Rules of recording Business Transactions.		14
II	Preparation of Journal, Ledger and Trial Balance		18
III	Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments, Preparation of Receipts & Payment Account		18
IV	Depreciation Accounting, Methods of Calculation of Depreciation, Stock Valuation Methods		22
V	Role of Computers in Accounting, Practical Applications of computerizedAccounting: Tally		18
SuggestedReadings:			
<ol style="list-style-type: none"> 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 forManagement”, 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&CompanyLtd., (2011) 8. Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers,(2010). 9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010) 			
Note-Latesteditionofthetext booksshouldbeused.			
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: I
Group : BusinessEconomicsandBusinessLaws			
CourseCode: BCH-103		CourseTitle: BusinessStatistics	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Explain the primary concepts of statistics, data collection, sampling and tabulation 2. Understand the concepts of measures of central tendency and solve problems 3. Understand the various measures of dispersion and solve related problems 4. Develop the ability to solve problems in correlation analysis 5. Calculate the index numbers and understand the concept of time series and their application 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. ofLectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis).Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization,		08
II	Statistical units, Methods of Investigation, Census and Sampling. Collection of Data-Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		12
III	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation,		15
IV	Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-Efficient of Skewness.		15
V	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.		25
VI	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 			
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: I
Group: SkillandAbilityEnhancement			
CourseCode: BCH-104		CourseTitle: BusinessOrganizationandManagement	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Provide understanding about business organisation 2. Create understanding about different business organisation forms 3. Familiarise with Partnership form of organisation and its comparison with sole proprietorship 4. Provide understanding about kinds of companies and create awareness about multinational companies 5. Get an idea about cooperative societies and Cooperative society movement in India 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. ofLectur es
I	Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.		7
II	Forms of Business Organization: Sole Tradership, Partnership Firm, Business (Public and Private),Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.		10
III	Planning &Organising: Its nature & purpose, types of plans, Planning steps & process,Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design &Organisational Structure, Power & Distribution of Authority.		8
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.		10
V	Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls.		5
VI	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination.		5
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Gupta,C.B.,“BusinessOrganisation”,MayurPubliction,(2014). 2. Singh,B.P.,Chhabra,T.N.,“AnIntroductiontoBusinessOrganisation&Management”,KitabMahal,(2014). 3. BhusanY.K.,“BusinessOrganization”,SultanChand&Sons. 4. Prakash,Jagdish,“BusinessOrganistatonandManagement”,KitabMahalPublishers(HindiandEnglish) 5. KoontzandWeirich,EssentialsofManagement,TataMcGrawHill,NewDelhi. 6. Drucker,PF,ManagementChallengesforthe21stCentury,Butterworth,Oxford. 7. StonerandFreeman,Management,PHI,NewDelhi. 			
Note: Latesteditionofthetextbooksshouldbeused.			
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: I
Group: SkillandAbilityEnhancement			
CourseCode: BCH-105		CourseTitle: BusinessCommunication	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Develop communication skills and use of electronic media in business communication 2. Learn the way to overcome communication barriers 3. Practice modern forms of communication 4. Formulate job related communication and resume preparation 5. Attend interview and participate in Group discussion with confidence 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures:45			
Unit	Topics		No. ofLectur es
I	IntroductionProcess and Importance of Communication, Types of Communication (verbal & Nonverbal), 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 Communicationlike email, text messaging, instant messaging and modern techniques likevideo conferencing, social networking. Strategic importance of e- communication, Principles of Effective Communication.		9
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and videosessions,		9
III	Business language and presentationWriting skills: Planning business messages, Rewritingand editing, The first draft and Reconstructing the finaldraft. Office Correspondence:OfficialLetter, SemiOfficial Letter andMemorandum.		9
IV	Conducting Meetings: Procedure; Preparing agenda; Minutes and Resolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Oral Presentation; Group Discussion; Drafting Speech.		9
V	Report Writing: Identify the types of reports, define the basic format ofa report, identify the steps of report writing, write a report meeting the format requirements, determine theprocess of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APAstyle documentation) inreports		9
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 			
Note-Latesteditionof thetextbooksshouldbeused.			
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: Second	Semester: II
Group: Management			
Course Code: BCH-201		Course Title: Business Policy and Strategic Management	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Know, understand, and apply the strategic management process to analyze and improve organizational performance 2. Understanding the impact of social, economic and political forces on the design, planning and implementation of organization's policy. 3. Critically examine the management of the entire enterprise from the top management viewpoints 			
Credits: 06			
Max.Marks: 25+75			
Total No. of Lectures: 90			
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.	14	
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.	18	
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.	18	
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.	22	
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.	18	
Suggested Readings:			
<ol style="list-style-type: none"> 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: Second	Semester: II
Group: Accounting		
CourseCode: BCH-202	Course Title: Financial Reporting And Analysis	
Course Outcomes After completing the course, the student shall be able to:		
<ol style="list-style-type: none"> 1. Describe the conceptual framework of financial reporting to have an understanding of components of financial statements. 2. Identify major disclosures related to financial statements. 3. Analyze and interpret financial statements of companies. 4. Gain understanding of emerging areas in financial reporting . 		
Credits: 6		
Max.Marks: 25+75		
TotalNo.ofLectures: 90		
Unit	Topics	No.of Lectures
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting	10
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	20
III	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website	15
IV	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.	20
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 spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR etc. in the analysis	25
SuggestedReadings:		
<ol style="list-style-type: none"> 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-Latesteditionofthetextbooksshouldbeused.		
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: Second	Semester: II
Group: BusinessEconomicsandBusinessLaws		
CourseCode: BCH-203	CourseTitle: BusinessEconomics	
Course Outcome (COs) : Upon completion of this course student will be able to		
<ol style="list-style-type: none"> 1. Understand the role of business economics in decision making 2. Analyse the demand determinants and measuring price elasticity of demand 3. Analyse the peculiarities of factors of production 4. Evaluate the supply and cost analysis of Total, Average and marginal curves 5. Identify Equilibrium, price and output decisions in various market form 		
Credits: 06		
Max.Marks: 25+75		
TotalNo.ofLectures: 90		
Unit	Topics	No. ofLectur es
I	Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics	10
II	Consumption: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-marginal Utility.	10
III	Law of Demand: Demand Schedules and Curves, Elasticity of Demand, methods of measurement of elasticity of demand, measurement of cross elasticity, Law of Supply, Measurement of Elasticity of Supply	15
IV	Consumer's surplus, Study of Consumer Behaviour through indifference curvetechneque.	10
V	Production: The Factors of Production and their characteristics, Factors affecting productivity of labour and capital, Theories of Population. Law of variable proportion, The laws of return, economy of scale, law of return to scale,different concepts of cost of production. SAC curve, LAC curve.	18
VI	Exchange: The theory of exchange, Definition and extent of market, Determination of price under conditions of perfect competition, imperfect competition and monopoly. Effect of monopoly in economic life, monopolisticcompetition, oligopoly	17
VII	Concept and theories of profit and wages	10
SuggestedReadings:		
<ol style="list-style-type: none"> 1. D.N. Dwivedi, Managerial Economics, 7th Edition, Vikas Publishing House. 2. D. Salvatore, Managerial Economics in a Global Economy, 6th Edition, Oxford University Press. 3. L. Peterson and Jain Managerial Eco., 4th Edition, Pearson Education. 4. Kontsoyianis, Modern Micro-Economics. 5. M. Adhikary, Business Economics. 		
Note-Latesteditionofthetextbooksshouldbeused.		
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: Second	Semester: II
Group: SkillandAbilityEnhancement			
CourseCode: BCH-204		CourseTitle: MoneyandBanking	
Course Outcome (COs) : Upon completion of this course student will be able to <ul style="list-style-type: none"> • Understand the relationship between the banker and the customer, how to apply crossing and endorsement in cheques • Understand about commercial banks and their functions • Evaluate the elements of modernized banking. • Understand the functions of RBI and methods of credit control. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High PoweredMoney- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, FinancialIntermediaries.		15
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.		10
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-RegionalProblems, Problem Between Large And SmallBorrowers.		10
IV	The Reserve Bank of India: Functions, Instruments OfMonetary 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 AndInflationaryExpectations.		10
SuggestedReadings: <ol style="list-style-type: none"> 1. SahaSKIndianBankingSystemSBPDPublication(HindiandEnglish) 2. DeshmukhAndIndianBankingSystemChandralokPrakashan(HindiandEnglish) 3. GuptaSBMonetaryPlanningOfIndia 4. KhanMYIndianFinancialSystemTheoryAndPractice 5. SenguptaAK&AgarwalKMMoneyMarketOperationsInIndiaNote- Latesteditionofthetextbooksshouldbeused. 			
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: Second	Semester: II
Group: SkillandAbilityEnhancement		
CourseCode: BCH-205	CourseTitle: ComputerandEBusiness	
Course OutcomeAt the end of this course, students would be able to: <ol style="list-style-type: none"> 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: 6		
Max.Marks: 25+75		
TotalNo.ofLectures: 45		
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 inBusiness Organizations.	5
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.	10
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 Data Base Management System.	10
IV	Electronic Data Interchange (EDI): EDI Applications in Business, Introduction to e- commerce and its applications, Types of Electronic Commerce Solutions, E commerce Framework Categorization (B2B, B2C, C2C, G2B, G2C), E- commerce Laws- Introduction, The Electronic Commerce Transact on Validity arnd enforceability of agreements, Digital Documents, Other Legal Issues, Bar Coding.	10
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.	10
SuggestedReadings: <ol style="list-style-type: none"> 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-Latesteditionofthetextbooksshouldbeused.'		
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: Second	Semester: III
Group: Management			
CourseCode: BCH-301		CourseTitle: MarketingManagement	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ul style="list-style-type: none"> • Understand the Modern marketing concepts • Providing knowledge about marketing mix, segmentation, targeting and positioning • Get clear idea of product planning, Diversification, Elimination and pricing strategies. • Summarize marketing of consumer goods, channels of distribution. 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. ofLectures
I	Introduction: Nature,scopeandimportanceofmarketing;Evolutionofmarketingconcepts;Marketingmix;Marketingenvironment.MicroandMacroenvironmentalfactors.		10
II	ConsumerBehaviour–AnOverview: Consumerbuyingprocess;Factorsinfluencingconsumerbuyingdecisions.		10
III	MarketSelection: Marketsegmentation–concept,importanceandbases;Targetmarketselection;Positioningconcept,importanceandbases;Productdifferentiationvs.marketsegmentation.		15
IV	Product: Meaning and importance. Product classifications; Concept of product mix;Branding,packagingandlabelling;After-salesservices;Productlife-cycle;NewProduct Development.		8
V	Pricing: Significance;Factorsaffectingpriceofaproduct;Majorpricingmethods;Pricing policiesandstrategies.		7
VI	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personalselling, public relations; sales promotion and publicity – concept and their distinctivecharacteristics;Promotionmix;Factors affectingpromotionmixdecisions;andIntegratedMarketingCommunicationApproach.		15
VII	Distribution: Channels of distribution - meaning and importance; Types of distributionchannels;Wholesalingandretailing;Factors affectingchoiceofdistributionchannel; DistributionLogistics;Meaning,importanceanddecisions.		10
VIII	Retailing: Types of retailing – store based and non- store based retailing, chain stores,specialty stores, supermarkets, retail vending machines, mail order houses, retailcooperatives;Managementofretailingoperations:anoverview;RetailinginIndia: changing scenario.		10
IX	Recentdevelopmentsinmarketing: SocialMarketing,OnlineMarketing,DirectMarketing, ServicesMarketing,GreenMarketing,RelationshipMarketing,Ruralmarketing.		10
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha,Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing,South Western Publishing, Ohio 4. Chhabra, T.N., Principles of Marketing, Sun India Publication. 5. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D.Irwin. 6. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation &Control, Cengage Learning. 			
Note-Latesteditionofthetextbooks shouldbeused.			
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: Second	Semester: III
Group: Accounting			
CourseCode: BCH-302		CourseTitle: CostAccounting	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the importance of costing in companies 2. Gain knowledge about losses in process costing 3. Learn about the applications in Marginal Costing 4. Understand the concepts of budgeting and budgetary control 5. Estimate the future by applying standard costing technique 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and FinancialAccounting,		8
II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques.Methods of Pricing Material Issues.		12
III	Labour: Meaning and Components of LabourCost. Concept, Accounting and Control of Idle time andOvertime. Methods of Wage Payment andIncentive Plans, Labour Turnover.		10
IV	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primaryand Secondary Distribution), MachineHour Rate.		10
V	Unit Output Costing: Concept of and Need for UnitOutput Costing; Preparation of Cost Sheet and TenderPrice; Preparation of Reconciliation Statement.		30
VI	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage;Treatment of Joint Product and By-product;		10
VII	Contract Costing: Preparation of Contract Account,Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		10
SuggestedReadings:			
<ol style="list-style-type: none"> 1. JainS.P.andNarangK.L:CostAccounting;KalyaniNewDelhi. 2. MaheshwariS.N:AdvancedProblemsandSolutionsinCostAccounting;SultanChand,NewDelhi .(Hindiand English) 3. TulsianP.C;PracticalCosting:Vikas,NewDelhi. 4. GargA.K.;CostAccounting:AnAnalyticalStudy,SwatiPublication,Meerut. 5. Horngren,Charles,FosterandDatar:CostAccounting-AManagerialEmphasis;Prentice-HallofIndia,NewDelhi. 6. M.L.Agarwal,SahitybhawanAgra 			
Note-Latesteditionof thetextbooksshould beused.			
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: Second	Semester: III
Group: BusinessEconomicsandBusinessLaws			
CourseCode: BCH-303		CourseTitle: IndianEconomy	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand Working of Indian and World Economic scenario 2. To give an understanding of the role of state in fostering the economic activities via budget and fiscal policies 3. To equip the students with the theoretical, empirical and policy issues relating to the society, policy and economy of India. 4. Ability to analyze Indian Economy in light of changing government regulatory policies. Fiscal, Price and Monetary policies 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. of Lectures
I	BasicIssuesandfeaturesofIndian Economy ConceptandMeasuresofDevelopmentandUnderdevelopment;HumanDevelopment;Compositionofnationalincomeandoccupationalstructure		8
II	PolicyRegimes a) Theevolutionofplanningandimportsubstitutingindustrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policieswiththeirimplicationson economy		12
III	Growth,DevelopmentandStructuralChange a) TheexperienceofGrowth,DevelopmentandStructuralChangeindifferent phases ofgrowth and policy regimes across sectors andregions. b) The Institutional Framework: Patterns of assets ownership inagricultureandindustry;Policiesforrestructuringagrarianrelationsandfor regulating concentrationofeconomicpower; c) Changesinpolicyperspectivesontheroleofinstitutionalframeworkafter1991. d) Growth and Distribution; Unemployment and Poverty; HumanDevelopment;Environmentalconcerns. e) Demographic Constraints: Interaction between population changeandeconomicdevelopment.		10
IV	SectoralTrendsandIssues <i>AgricultureSector:</i> Agrariangrowthandperformanceindifferentphasesof policy regimes i.e.pre green revolution and the two phases of greenrevolution; Factors influencing productivity and growth; the role oftechnology and institutions; price policy, the public distribution systemandfood security. <i>Industry and Services Sector:</i> Phases of Industrialization – the rate andpattern of industrial growth across alternative policy regimes; Publicsector – its role, performance and reforms; thesmall scale sector; Role ofForeigncapital. <i>FinancialSector:</i> Structure,PerformanceandReforms.ForeignTradeandbalance of Payments:Structural Changes and Performance of India’sForeign Trade and Balance of Payments; TradePolicy Debate; Exportpoliciesandperformance;MacroEconomicStabilizationandStructural		10
	Adjustment;IndiaandtheWTO,RoleofFDI,Capitalaccountconvertibility		
	Inflation,UnemploymentandLabourmarket		

V	Inflation: Causes of rising and falling 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, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.	30
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Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. ICDhingra, Indian Economy, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch2.
6. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning.
7. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education.
8. G.S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education. Note: Latest edition of textbooks may 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: Second	Semester: III
Group: SkillandAbilityEnhancement			
CourseCode: BCH-304		CourseTitle: RuralManagement	
Course Outcomes			
<ol style="list-style-type: none"> To Develop skills and knowledgeable among students so that they can deal with various areas and aspects of rural management. To Develop analytical and research ability of students to be more efficient and innovative in practice. To prepare the students to make use of emerging opportunities in the horizon of commerce and rural industries 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.of Lectures: 45			
Unit	Topics		No. ofLectur es
I	Rural Development Strategy: Meaning and elements of rural development; Role ofAgriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trendsinagricultural growthinIndia; Interregionalvariationsingrowthof outputand productivity;Strategyofagriculturaldevelopmentandtechnologicalprogress;		5
II	Sustainable development; Impact of globalization on agriculture. Diversification of RuralEconomic Activities: Livestock economies - Livestock resources and their productivity;Whiterevolution; Fisheryandpoultrydevelopment; Forestry;Horticultureandfloriculture;		10
III	Rural industries: introduction, growth, comparison with urban industries-Issuesandproblemsinruralindustrializationanddevelopmentofagro-basedindustries; Ruralnonfarmsector.		10
IV	Land Reforms and Rural Development Programmes: Land Reforms; Land ownershipstructure; Problems ofmarginal and small farmers; Interlocking of land; Labour and Credit markets; Segmentationin labour markets; Rural-urban migration. Rural Development Programmes: Bharat Nirman;NREGP;NRHM;ICDS; MDM;SSA; SGSRY;Ruralwatersupply; Sanitationhousingprogramme.		10
V	Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural Credit-Institutional and non-institutional; Reorganization of rural Credit-Cooperatives;Commercial banks; Regional rural banks; Role of NABARD; Objectives of agriculturalpricepolicy;FoodsecuritysysteminIndiaandpublicdistribution;Agriculturalmarke ting; AgriculturalInsurance		10
SuggestedReadings:			
<ol style="list-style-type: none"> Katar Singh (2009). Rural Development principles; policies and Management Second edition sage publications. RuddarDatt and K.P.M.Sundharam (2004). Indian Economy- S.Chand&Co.Ltd. Misra and Puri(2010). Structure and Problems of Indian Economy-Himalaya Publishing House. Journals of Kurukshetra; Yojana; Planning Commission Reports and Economic Survey of India. 			
Note: Latesteditionoftextbooksmaybeused.			
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: Second	Semester: III
Group: SkillandAbilityEnhancement			
CourseCode: BCH-305		CourseTitle: ConsumerBehaviour	
Course Outcome: At the end of this course, students would be able to: <ol style="list-style-type: none"> 1. Gain knowledge on consumer behaviour, relationship with interdisciplinary and its applications such as Psychological influences, Social influences and decision process. 2. Demonstrate how knowledge of consumer behaviour can be applied to marketing. 3. Identify and explain factors which influence consumer behaviour. 4. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. ofLectur es
I	Consumer behavior: Concept Scope and Implications; Integration of consumerbehaviorinthemarketingconcept;ConsumerDecisionMakingProcess;Levels ofconsumerdecisionmaking; TypesofConsumerDecisionMaking.		5
II	Consumer as an Individual Consumer Motivation; Consumer Involvement,PersonalityandSelf-Concept;Perception,ConsumerLearningandMemory, AttitudesandChangingAttitudes,informationProcessing.		10
III	ConsumerinSocialandCulturalSettingsReferencegroupsandfamilyinfluences;Socialclass,cultural;sub culturalandcrossculturalinfluenceson consumer Behaviour; personal influences and diffusion of innovation; Impact of Media andGlobalisation		10
IV	Consumer Decision Process and Problem recognition; search and evaluating;purchasingprocesses;postpurchaseBehaviour;consumerbehaviourmodels; consumerism.		10
V	ConsumerSatisfactionMeasurementofconsumersatisfactionanddis-satisfaction,repeat buying, brand switching and loyalty, opinion leadership, complainingBehaviour.		10
SuggestedReadings: <ol style="list-style-type: none"> 1. SchiffmanandKanuk:ConsumerBehaviour,PrenticeHall 2. Engle,BlackwellandMinriad:ConsumerBehaviour 3. PrasadVeena.,HalpethBooma.,ConsumerBehaviour,HimalayaPublishingHouse 4. SinghAtish.,ConsumerBehaviour,HimalayaPublishingHouse 5. PrakshShri.,TheoryofConsumerBehaviour,VikasPublishingHouse 6. AgarwalGaurav,ConsumerBehaviour,,SahityaBhawanPublication 7. KumarDharmendra,.BasicsofConsumerBehaviour,SahityaBhawanPublication 			
.Note: Latesteditionoftextbooksmaybeused.			
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: Second	Semester: IV
Group: Management			
CourseCode: BCH-401		CourseTitle: FinancialManagement	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. To create an awareness about Financial Management 2. To create an awareness about capital structure and theories of capital structure 3. To provide knowledge about dividend policies and various dividend models. 4. To understand working capital management 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. ofLectur es
I	Basics of Financial Management: Meaning, Importance and Objectives, Conflict in profitv/svaluemaximizationprinciples,Timevalueof money,RiskandReturn(including CAPM Model),Valuationof BondandEquities.		20
II	Financing Decision: Cost of Capital and Financing Decision, sources of long-termfinancing. Estimation of components of cost of capital, Methods for Calculating cost ofequity capital, Cost of Retained Earnings, Cost of debt and Cost of Preference Capital,Weighted Average cost of capital (WACC) and Marginal cost of capital, Capitalstructure- Theories of Capital Structure (Net Income, Net Operating Income, MMHypothesis,TraditionalApproach),Operatingandfinancialleverage,determinantsof capitalStructure.		15
III	Investment Decision: The Capital Budgeting Process, Cash flow Estimation, PaybackPeriod Method, Accounting Rate of Return, Net Present Value (NPV), Net TerminalValue,InternalRateofReturn(IRR),ProfitabilityIndex,Capital budgetingunderRisk-CertaintyEquivalentApproachandRisk-AdjustedDiscountRate,		18
IV	Management of Working Capital: Working Capital Decisions, Concepts of Workingcapital, the risk- return trade off, sources of short- term finance,. working capitalestimation,cashmanagement,receivablesmanagement,inventorymanagementand payablesManagement.,		18
V	Dividenddecisions;TheoriesforRelevanceandirrelevanceofdividenddecisionfor corporatevaluation,CashandStockdividends,Dividendpoliciesinpractice.		19
Suggested Readings:			
<ol style="list-style-type: none"> 1. LevyH.andM.Sarnat.PrinciplesofFinancialManagement. PearsonEducation 2. I.M.Pandey,FinancialManagement, VikasPublishingHouse,NewDelhi 3. PrasannaChandra,FundamentalsofFinancialManagement.McGrawHillEducation 4. Singh,J.K.FinancialManagement-textand Problems.DhanpatRaiandCompany,Delhi. 5. Rustagi,R.P.FundamentalsofFinancialManagement.TaxmannPublicationPvt.Ltd.. 			
Note: Latestedition oftext booksmaybeused.			
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: Second	Semester: IV
Group: Accounting			
Course Code: BCH-402		Course Title: Management Accounting	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the objectives and functions of management accounting 2. Evaluate the financial position by using ratios 3. Gain knowledge about the preparation of fund flow statement 4. Evaluate the financial position of a concern through cash flow statement 5. Identify the capital budgeting decisions 			
Credits: 6			
Max.Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis- Horizontal, Vertical and Trend Analysis.		17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement - Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).		16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.		22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.		20
Suggested Readings:			
<ol style="list-style-type: none"> 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. 2. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 3. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. 4. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 5. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English) 6. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 7. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad. 			
Note- Latest edition of the textbook 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: Second	Semester: IV
Group: BusinessEconomicsandBusinessLaws		
CourseCode: BCH-403	CourseTitle: CorporateLegalFramework	
Course Outcomes		
<ol style="list-style-type: none"> 1. To develop the knowledge about the concept of secretarial practice and its decision. 2. To learn different techniques and problem skills 3. To study effective transfer and transmission of shares. 4. To teach a sense of responsibility and a capacity for secretarial practice. 5. To enable an awareness of the global environment in which secretarial practice operate. 		
Credits: 6		
Max.Marks: 25+75		
TotalNo.ofLectures: 90		
Unit	Topics	No. ofLectur es
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa.	10
II	Formation,Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	12
III	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference	13
IV	Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	09
V	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal,	15
VI	Company Meetings- Kinds, Quorum, Voting,Resolution, Minutes.	10
VII	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement.	12
VIII	WindingUp-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	09
SuggestedReadings:		
<ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook OnCompaniesAct2013Taxmann Publication 2. SinghAvtarCompanyLawDelhiIndiaEasternBookCompanyBharat LawHouse 3. GuptaCompanyAdhinyamSahityaBhawanPublication(HindiandEnglish) 4. MaheshwariSNandSKMaheshwariAManualOfBusiness Law2ndEditionHimalayaPublishingHouse 		
Note-Latesteditionofthetextbooksshould beused.		
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: Second	Semester: IV
Group: SkillandAbilityEnhancement			
CourseCode: BCH-404		CourseTitle: EntrepreneurshipDevelopmentandBusinessEthics	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the functions of entrepreneur and its business ethics 2. Understand various dimensions of entrepreneurship and business ethics 3. Express the contemporary role models in Indian Business 4. Learn the procedure for preparing project appraisal and report 5. Identify the sources of mobilizing resources to start the business 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. ofLectures
I	Entrepreneur, Concept, Characteristics, Functions and Types of anEntrepreneur,Entrepreneurship,Concept,CharacteristicsandImportanceof Entrepreneurship		5
II	EntrepreneurialProcess,EntrepreneurshipDevelopmentProgramme(EDPS),Need,Characteristics,PhasesandEvaluationofEDPS		10
III	An understanding of Ethics, Meaning, Definition, Objective, Types,Sources,ImportanceandScopeofBusinessEthics,EthicalPerformance,FactorsinfluencingBusiness Ethics,ofBusinessEthics,		10
IV	Evolution and Development of Corporate Social Responsibility ofBusiness, Forms of Corporate Social Responsibility, CSR in Practice,CorporateSocialPerformance:MakingCorporationsSociallyMoreResponsible		10
V	Corporate Governance Introduction, Concept and Need for CorporateGovernance,Definitions,PartiestoCorporateGovernance,AgencyTheory, Stewardship Theory, Popular Model for Governance, Brief Introduction toIndia'sCorporateGovernanceFramework		10
SuggestedReadings:			
<ol style="list-style-type: none"> 1. K.Ramachandran,EntrepreneurshipDevelopment,McGrawHillEducation 2. S.S.Khanka,EntrepreneurialDevelopment,S.ChandPublishing 3. CSVMurthy,BusinessEthics(TextandCases),Pub.ByHPH 4. MarianneM.Jennings,CasesinBusinessEthics,PubbyCenage Learning 5. S.S.Khanka,EntrepreneurshipDevelopments,S.Chand,Delhi 6. RanbirSingh,EntrepreneurshipDevelopments,S.K.Kataria&Sons,Delhi 			
Note- Latesteditionofthetextbooksshould beused.			
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: Second	Semester: IV
Group: SkillandAbilityEnhancement			
CourseCode: BCH-405		CourseTitle: Researchmethodology	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Analyse the significance, types and criteria of good research. 2. Understand various research designs. 3. Evaluate the various types of sampling designs. 4. Gain knowledge on data collection and guide lines for constructing questionnaire and schedule. 5. Gain knowledge on interpretation and report writing 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. ofLectur es
I	Introduction Concept, Nature, Scope, Need, Role, Advantages andLimitations of Business Research, Characteristic of Research, Types ofResearch:Exploratory,DescriptiveandExperimental,Featuresofagood Research.		5
II	Research Process; Problem Formulation and statement of ResearchObjectives,ConceptofResearchDesign,TypesofResearchDesign		8
III	Sampling,Conceptofsampling,Samplingprocessandselection-sampletypes - Sample size and sampling errors, Sampling techniques/methods,DataCollection -methods –tools-DataSources:Primary, secondarymethodsofcollectionofdata		12
IV	Basic Aspects of Hypothesis Testing, Type I and Type II Errors,ApplicationsofT-Test,ZTest,F-Test,IntroductiontoComputerized StatisticalPackages.		10
V	Report writing: types of reports; Structuring the Report, Report writingsstyles, Chapter format, Presentation of tables and figures; Referencing-Documentation-Use andformat ofappendix-Index.		10
SuggestedReadings:			
<ol style="list-style-type: none"> 1. KothariCR– ResearchMethodologyMethods&Techniques(NewAgeInternationalPublishers) 2. Bhattacharyya-ResearchMethodology(ExcelBooks) 3. H.R Ramntath, Research Methodology & Operation Research, Himalaya PublishingHouseput.Ltd 4. Shenoy, Statistical Methods in Business and Social Science, Macmillan PublishersIndiaLtd. 5. DeepakChawla&NeenaSondhi,ResearchMethodology,VikasPublishingHouse. 6. CooperandSchindler -BusinessResearchMethods(TataMcGraw Hill,9thEdition) 			
Latesteditionofthetextbooksshouldbeused.			
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: Third	Semester: V
Group: Management			
CourseCode: BCH-501		CourseTitle: HumanResourceManagement	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ul style="list-style-type: none"> • Understand the objectives, scope, functions and environment of Human Resource Management. • Understand manpower planning, components of a job study and selection process • Evaluate the need as well as areas of training • Understand the significance of Industrial relations, disputes and settlement • Explain Workers participation in management and describe Collective Bargaining process 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures:90			
Unit	Topics		No. of Lectures
I	Human Resource Management concept and function, role ofcompetencies of HR manager at our policies evolution of HRMemergingchallengesofHumanResourceManagementworkforcediversityempowermentVRSworklifebalancedownsizing		20
II	Recruitment & Selection: Recruitment, factorsaffectingrecruitment,sourcesofrecruitment,Selection – Process, selection test, Interview, Orientation,Placement. Training & Development: Training-Objectives & Importance of training, TrainingMethods-Onjobtraining andoff-thejobtraining.		20
III	Employee Compensation: Compensation & Welfare, JobEvaluation. Performance Appraisal: Techniques, JobEnlargement&JobEnrichment,QualityofWorkLife,Worker’sParticipationinManagement.		25
IV	EMPLOYEE WELFARE: Various welfare schemes & SafetyMeasures. Employee Benefits – Meaning andits types, FringeBenefits; Remuneration – Salary, Bonus, Commission, LongTermIncentives,Perquisites.GrievanceHandling&Discipline– Meaning,Importance.CollectiveBargaining– MeaningandImportance,Process.		25
SuggestedReadings:			
<ol style="list-style-type: none"> 1. AswathappaKMaineresourcemanagementTataMcGrawHill 2. VermaPramodSaviBagiyaprabandhanRaoVSPhumanresourcemanagementExcelbooks 3. TripathiPCpersonnelmanagementandIndustrialRelationsSultanChandandsons 4. Agarwal&Fauzdar,HumanResourceManagement-SBPDPublishingHouse,Agra(English/Hindi) 			
Note-Latesteditionofthetextbooksshouldbeused.			
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: Third	Semester: V
Group: Accounting			
CourseCode: BCH-502		CourseTitle: IncomeTaxLawandAccounts	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the meaning of person, assessee, previous year, assessment year, total income 2. Identify the residential status and incidence of tax and solve problems 3. Compute taxable income from salary 4. Compute taxable income from house property 5. Understand the meaning of business and profession and compute taxable income 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, ImportantDefinitions:Assessee,Person,Income,TotalIncome,AssessmentYear& Previous Year.AgriculturalIncome&itsassessment.		10
II	Residence&TaxLiability(Basisof Charge).Capital&Revenue. ExemptedIncomes.		10
III	IncomefromSalaries		15
IV	IncomefromHouseProperty.		10
V	Profits and Gains of Business and Profession.		15
VI	Capitalgains,IncomefromOtherSources,		12
VII	SetoffandcarryforwardoflossesandClubbingofIncomeDeductionsfrom Gross TotalIncome,ComputationofTaxLiabilityofan Individual.		12
VIII	ProcedureofAssessmentandIncomeTaxAuthorities,Advance PaymentofTaxandDeductionofTax atSource.		6
SuggestedReadings:			
<ol style="list-style-type: none"> 1. SinghanaiV.K:Students'GuidetoIncomeTax;Taxmann,Delhi. 2. MehrotraH.C:IncomeTaxLaw&Accounts;SahityaBhawan,Agra.(HindiandEnglish) 3. GirishAhujaandRaviGupta:Systematicapproachtoincometax;SahityaBhawanPublications,NewDelhi.(Hindiand English) 4. HCMehrotra;CSJoshi,IncomeTaxLawandAccounts(Hindi/English),SahityaBhawanAgra 5. Jain,R.K.,IncomeTaxLawandAccounts(HindiandEnglish),SBPDPublications,AgraNote- 			
Latesteditionofthetextbooksshouldbeused.			
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: Third	Semester: V
Group: BusinessEconomicsandBusinessLaws		
CourseCode: BCH-503	CourseTitle: BusinessRegulatoryFramework	
Course Outcome (COs) : Upon completion of this course student will be able to		
<ol style="list-style-type: none"> 1. Understand the law and procedure of the contracts 2. Analyse performance and the remedies 3. Get clear idea about the guarantee of the parties under the contract 4. Get an idea about various kinds of agencies and bailment and pledge 5. Summarize sale of goods and rights and duties of buyer and seller 		
Credits: 6		
Max.Marks: 25+75		
TotalNo.ofLectures: 90		
Unit	Topics	No. ofLectur es
I	Indian contract Act - Definition: Essential elements of a valid contract. Performance and discharge of contract, Remedies for breach of contract, (with important case laws).	20
II	Special Contract - Bailment and Pledge: Indemnity and Guarantee, Contingent contract. Quasi contract and Agency (with important case laws)	20
III	Indian Sale of Goods Act	25
IV	Indian Partnership Act, Unity Indian Negotiable Instrument	25
SuggestedReadings:		
<ol style="list-style-type: none"> 1. Singh,Avtar,MercantileLaw,EasternBookDepot,Lucknow(U.P.) 2. Kapoor,N.D.ElementsOfMercantileLaw,SultanChand&Sons,NewDelhi 3. Maheshwari,S.N.AManualofBusinessLaw,HimalayaPublishingHousePvt.Ltd.Mumbai 4. Gogna,P.P.S.MercantileLaw,S.Chand&Co.NewDelhi 5. Aggarwal,Rohini,Mercantile&CommercialLaws,Taxmann'sPublications(P)Ltd NewDelhi 		
Note- Lat est edit ion of the text book s sh ould 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: Third	Semester: VI
Group: Management			
CourseCode: BCH-601		CourseTitle: InternationalBusiness	
Course Outcomes At the end of this course, students would be able to:			
<ol style="list-style-type: none"> 1. Explain the concepts in international business with respect to foreign trade/international business 2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects 3. Apply basic international trade and finance concepts to global pricing issues, including working with exchange rates. 4. Understand the main institutions that shape the global marketplace; 5. Understand the key legal issues related to businesses operating in other countries; 6. Understand are expected to enhance their cognitive knowledge of global issues; interpersonal skills with individuals from various cultures, and social responsibility awareness on global issues 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures:90			
Unit	Topics		No. of Lectures
I	Management of International Trade: Introduction, Meaning, Need, Different between d- Domestic and International trade, International Business (Trade) Theories- classical, Neo- classical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms oftrade Policies		25
II	Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, Causes of fluctuations in exchange rates, Needs for Exchange Control,Techniques and methods of Exchange Control.		25
III	Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.		20
IV	International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar exchange Market.		20
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGrawHillEducation 2. DanielsJohn,D.LeeH.RadenbaughandDavidP.Sullivan. InternationalBusiness.PearsonEducation 3. SumatiVarma,InternationalBusiness,PearsonEducation. 4. Cherunilam,Francis.InternationalBusiness:TextandCases.PHILearning 5. Bennett,Roger.InternationalBusiness.PearsonEducation. 			
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: Third	Semester: VI
Group: Accounting			
CourseCode: BCH-602		CourseTitle: Auditing&CorporateGovernance	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Gain knowledge about auditing, audit programmes, working papers and preliminaries before audit. 2. Analyse about implementing internal check and internal control in concerns. 3. Learn how to verify and value various assets and liabilities 4. Evaluate the traits of Company Auditor and how to draft Auditors Report. 5. Understand the various aspects of Corporate Governance 			
Credits: 6			
Max.Marks: 25+75			
TotalNo.ofLectures:90			
Unit	Topics		No. of Lectures
I	Introduction 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.		15
II	Audit of Companies 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		15
III	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; Auditing Standards; Relevant Case Studies/Problems;		20
IV	Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on CorporateGovernance		20
V	Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013;CSR Committee; CSR Models, Codes, and Standards on CSR		20
SuggestedReadings:			
<ol style="list-style-type: none"> 1. KumarRavinder,SharmaVirender,AuditingPrinciplesandPractice,PHILearning 2. JhaAruna,Auditing.TaxmannPublication. 3. VijiChandran&SpandanaPriyaC.S.,PrinciplesandPracticeofAuditing:Vikaspublishing 4. Kumar Anil, Corporate Governance: Theory and Practice, Indian Book House, NewDelhi 5. Sharma,T.R.Auditing(Hindi&English),SahityaBhawan,HospitalRoad,Agra 6. Tandon,B.N.Auditing,S.Chand&Co.Pvt.Ltd.NewDelhi 			
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: Third	Semester: VI
Group: BusinessEconomicsandBusinessLaws		
CourseCode: BCH-603	CourseTitle: PublicFinance	
Course Outcome (COs) : Upon completion of this course student will be able to		
<ol style="list-style-type: none"> 1. Understand the sources of finance both public and private, demonstrate the role of government to correct market failures and possible advantage of public financing. 2. Attain the advantages and knowledge of public investments and other government expenditures. Understand the causes of growing public expenditures for various programmes and policies within and outside the country. 3. Understand the possible burden, benefits and distribution of various types of taxes among various classes of people, know the general trend and impact on general welfare and arouse them to suggest good and bad tax system. 4. Understand the needs of public borrowing from all possible sources to meet necessary public investment/expenditures. Also be alerted to find sources for repayment. 		
Credits: 6		
Max.Marks: 25+75		
TotalNo.ofLectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Definition, Nature and Scope, Importance and Role of Public Finance in National Economy, Principle of Maximum Social Advantage	16
II	Public Revenue; Meaning of tax, Cannons of taxation, types of taxation (Direct and Indirect), incidence of taxation.	18
III	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.	18
IV	Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.	20
V	Fiscal Policy: Meaning, objectives, tools and limitations of fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance, Deficit financing in India.	18
Suggested Readings:		
<ol style="list-style-type: none"> 1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi 2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New 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: B.Com.Honours.		Year: Third	Semester: V
Group: DisciplineSpecificElectivesAccounting			
CourseCode: BCHDE-1		CourseTitle: AdvanceAccounting	
Course Outcome: At the end of this course, students would be able to:			
<ol style="list-style-type: none"> 1. To learn the basic concepts of Partnership Accounting, and allied aspects of accounting. 2. To gain knowledge on preparation of accounts in Hire purchase and Installment system. 3. To acquire the skill to prepare different types of branch accounts. 4. To transform the accounting knowledge in preparing departmental accounting. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Accounting for Partnership Firms : Features, Deed, Provisions of the Indian Partnership Act, capital accounts, Profit and Loss Appropriation account, Goodwill and methods of its valuation, Changes in the Profit Sharing Ratio, Revaluation of Assets and Reassessment of Liabilities and Treatment of Reserves and Accumulated Profits and Preparation of Balance Sheet		12
II	Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.		8
III	Hire Purchase and Installment Payment System.		9
IV	Royalty Accounts, Insolvency Accounts of Individuals.		9
V	Departmental and Branch accounting		7
Suggested Readings:			
<ol style="list-style-type: none"> 1. Shukla, M.C., Grewal, T.S., Gupta, S.C. , Advanced Accounts, Chand (S.) & Co Ltd 2. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi 3. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi 4. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi 5. Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi 6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi 			
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: Third	Semester: V
Group: DisciplineSpecificElectivesAccounting		
CourseCode: BCHDE-2	CourseTitle: CorporateAccounting	
Course Outcomes: After completing the course, the student shall be able to: <ol style="list-style-type: none"> 1. Develop an understanding of accounting for share capital and debentures 2. Prepare financial statements of a company 3. Understand the accounting for amalgamation of companies 4. Prepare accounts for Banking company 5. Prepare accounts for Insurance company 		
Credits: 3		
Max.Marks: 25+75		
TotalNo.ofLectures:45		
Unit	Topics	No. of Lectures
I	Issue, Forfeiture and Re-issue of Shares, Redemption of Preference Shares, Issue and Redemption of Debentures	10
II	Valuation of Goodwill and Valuation of Shares-Concepts and Calculation	8
III	Final Accounts-Preparation of profit and loss account and balance sheet of corporate entities	9
IV	Accounts of Banking Companies	9
V	Accounts of Insurance Companies	9
Suggested Readings: <ol style="list-style-type: none"> 1. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning. 6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi. 		
Note-Latest edition of the textbook 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: Third	Semester: VI
Group: DisciplineSpecificElectivesAccounting		
CourseCode: BCHDE-9	CourseTitle: AdvancedCorporateAccounting	
Course Outcome: At the end of this course, students would be able to:		
<ol style="list-style-type: none"> 1. Have a solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards 2. Have a comprehensive understanding of the issues in Valuation of Goodwill and Valuation of Shares 3. Have a comprehensive understanding of Account for mergers and amalgamations 4. Have a comprehensive understanding about holding company accounts, amalgamation, absorption and reconstruction of company. 		
Credits: 3		
Max.Marks: 25+75		
TotalNo.ofLectures:45		
Unit	Topics	No. of Lectures
I	Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoreticalstudy of Indian accounting standards.	7
II	Liquidation of Companies Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation ofLiquidators Final Statement of Account.	9
III	Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition, Types of Amalgamation, Methods of Calculating Purchase Consideration, Practical Problems onAmalgamation and Acquisition	12
IV	Internal Reconstruction– Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (VerticalFormat) Problems.	9
V	Recent developments in Accounting& accounting standards Human Resource Accounting – Environmental Accounting – Social ResponsibilityAccounting.	8
SuggestedReadings:		
<ol style="list-style-type: none"> 1. P.C.TulsianandBharatTulsian,CorporateAccounting,S.Chand 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co.,NewDelhi. 3. S.N.Maheshwari,andS.K.Maheshwari.CorporateAccounting.VikasPublishingHouse,New Delhi. 4. AshokSehgal,FundamentalsofCorporateAccounting.TaxmanPublication,NewDelhi. 5. V.K.GoyalandRuchiGoyal,.CorporateAccounting.PHILearning. 		
Note-Latesteditionofthetextbooksshould beused.		
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: Third	Semester: VI
Group: DisciplineSpecificElectivesAccounting		
CourseCode: BCHDE-10	CourseTitle: AdvancedCostandManagementAccounting	
Course Outcome: At the end of this course, students would be able to:		
<ol style="list-style-type: none"> 1. Preparation of various types of cost statements & Concept of Cost Control, Cost Reduction, Control System and Reporting 2. To make them aware about Cost audit and Process accounting 3. To give them basic knowledge of Variance analysis and Contract Costing 4. Know the advanced costing systems like ABC. & identify costs relevant for decision making and those which are irrelevant. 		
Credits: 3		
Max.Marks: 25+75		
TotalNo.ofLectures:45		
Unit	Topics	No. of Lectures
I	Activity Based Costing (ABC), Unit and Output Costing Job Costing, Batch Costing, Contract Costing	8
II	Process Costing, Service Costing, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control	8
III	Standard Costing, Definition, Significance and Applications, Various Types of Standards, Variance Analysis for Materials, Labour and Overheads	12
IV	Budget, Budgeting and Budgetary Control, Preparation and Monitoring of Various Types of Budgets Fixed and Flexible Budgets, Budgetary Control System: Advantages, Limitations and Installation, Zero Base Budgeting, Programme and Performance Budgeting	10
V	Contemporary Issues in Management Accounting Target Costing; Responsibility Accounting; Inflation Accounting; Quality Costing; Human Resource Accounting	7
Suggested Readings:		
<ol style="list-style-type: none"> 1. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning. 6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi. 		
Note-Latest edition of the textbook 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: Third	Semester: V
Group: DisciplineSpecificElectivesMarketing			
CourseCode: BCHDE-3		CourseTitle: MarketingofServices	
Course Outcome: At the end of this course, students would be able to:			
<ol style="list-style-type: none"> 1. Understand the Concept of Services and intangible products . 2. Discuss the relevance of the services Industry to Industry 3. Examine the characteristics of the services industry and the modus operandi 4. Analyse the role and relevance of Quality in Services 5. Visualise future changes in the Services Industry 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures:45			
Unit	Topics		No. of Lectures
I	Introduction to Services Marketing Service as a Marketing Concept; Factors for the growth of Service Sector; Characteristics of Services; Dimensions of Services; Classification of Services; Managing Customer Expectations: Level of Expectations; Zone of Tolerance; Segmentation,Targeting and Positioning of Service.		9
II	Services Marketing Mix Product: Service Package, Core and Supplementary Services; Product Levels, Service Levels and Delivery; Price: Pricing Concepts and Issues in Pricing, PricingPolicy, Pricing Approaches, Price and Customer Values		9
III	Service Design Essential of a Service System; Components of Services; Designing the Service Package; Front Office Interface; Back Office Interface; Operations System; Service DeliverySystem		9
IV	Customer Satisfaction and Conflicts; Service Recovery System; Service Quality; Concept of Service Quality, Measuring Service Quality; SERVQUAL System; Concept of CRM: CRM Objectives, Technology impact on Services, Concept of e-CRM.		9
V	Marketing of Services in India Application of the principles of Marketing Services in the Marketing of Financial Services, IT, Tourism Services, Travel Services, Hospitality Services and Transport Services.		9
Suggested Readings:			
<ol style="list-style-type: none"> 1. Christopher Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5 th ed., 2011. 2. Venugopal Vasanti, Raghu V.N. Services Marketing, Himalaya Publishing House 3. Balaji, B., Services Marketing and Management, S. Chand Publishing 4. Sharma Pawan, Marketing and Services Management, Vikas publishing 5. Rajendranargundkar, Services Marketing: Text and Cases, Tata McGraw-Hill 6. Harsh V Verma, Services Marketing: Text and Cases, Pearson Education 7. Govind Apte, Services Marketing, Oxford Univ. Press 			
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: Third	Semester: V
Group: DisciplineSpecificElectivesMarketing			
CourseCode: BCHDE-4		CourseTitle: Advertising&SalesManagement	
Course Outcome: At the end of this course, students would be able to:			
<ol style="list-style-type: none"> 1. Identify misleading and false advertisements and will also get a general idea about framing advertisements. 2. The students will acquire copy writing skills and will also be equipped with the ability to choose a particular medium for advertisement. 3. Enable the students to prepare sales promotion budget and the knowledge about various sales promotion strategies may benefit those students who dream of a career in salesmanship. 4. The students will be able to formulate their own strategies to manage sales force in their client organization. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures:45			
Unit	Topics	No. of Lectures	
I	Analyzing the Communication Process Nature of Communication Process and Its Components, Applications of Communication Process in Marketing, Obstacles in Communication Process, Role of Communication Process in Perception, Learning and Attitude Change, Different elements of Promotional Mix and Communication Process relevant to them.	8	
II	Advertising and the Marketing Function Objective, Functions, Advertising as a tool for Communication, Social and Economic Aspects of Advertising, Importance of Advertising in Modern Marketing, Communication Process in Corporate Image Building, Advertising and Consumer Psychology.	9	
III	Different Types of Advertising, Setting Advertising Objectives, DAGMAR Approach, Continuous Advertising Planning Process	9	
IV	Nature and importance of sales promotion, Forms of sales promotion, Major tools of sales promotion	9	
V	Integration of Sales Promotion with advertising, Ethics and Advertising, Problems and Prospects of Advertising in India.	10	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kotler, Keller, Koshy And Jha “ Marketing Management” 13th edition Pearson Education 2. Trehan Mukesh, Trehan Ranju, Advertising & Sales Management, Vikas Publishing House 3. Chunnawalla S.A., Advertising, Sales & Promotion Management, Himalaya Publishing House 4. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill 5. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. 6. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 			
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: Third	Semester: VI
Group: DisciplineSpecificElectivesMarketing		
CourseCode: BCHDE-11	CourseTitle: TourismMarketing	
Course Outcome: At the end of this course, students would be able to:		
<ol style="list-style-type: none"> 1. The student will be able to understand the importance of Tourism Marketing 2. The student will be able Sensitize to the needs and behavior of consumers and channels 3. The student will be able Utilize the understanding on peculiarities of Tourist destinations markets, channels and competition in marketing decision making 4. The student will be able Understand the Tourism Products 		
Credits: 3		
Max.Marks: 25+75		
TotalNo.ofLectures:45		
Unit	Topics	No. of Lectures
I	Concepts, Definitions & Historical development of Tourism. Types of Tourist: Tourist, traveller, excursionist. Forms of tourism: Inbound, Domestic, International. Tourism System:Nature, Characteristics and components of tourism industry.	7
II	Tourism product: Definition, Nature and Characteristics. Classification of Tourism products Forms of Tourism: Inbound, Outbound, domestic, international, Religious, Historical, Social,Adventure, Health, Business, special interest tourism like culture or nature oriented.	9
III	Tourism Demand, Motivation of Tourism Demand, Measuring Tourism Demand. Pattern & characteristic of tourism supply Factorsinfluencing tourism supply. Developing the Tourism Marketing Mix	9
IV	Tourism Marketing Services: with Special reference to Hotel Industry, Tour and Travel Operators, Restaurants and Other Auxiliary services	10
V	Various Dimensions of Tourism development in Uttarakhand, Role and functions of Important Tourism Organizations: WTO, IATA, PATA, TAAI, WTTC,FHRAI	10
SuggestedReadings:		
<ol style="list-style-type: none"> 1. Kshitiz Sharma, Introduction to Tourism Management, Tata McGraw-Hill Education 2. Kamra.K.K. &Chand.M. Basics of Tourism: Theory, Operation and Practice. Kanishika Publishers. 3. Jacob, Tourism Products Of India, Abhijeet Publications 4. Jagmohan Negi, Marketing and Sales Strategies for Hotels and Travel Trade, S. Chand Publishing 5. Jagmohan Negi, International Tourism and Travel, S. Chand Publishing 6. Biswanath Ghosh, Tourism and Travel Management, Vikas Publishing 		
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: Third	Semester: VI
Group: DisciplineSpecificElectivesMarketing		
CourseCode: BCHDE-12	CourseTitle: RuralMarketing	
Course Outcome: At the end of this course, students would be able to:		
<ol style="list-style-type: none"> 1. The student will be able to understand the importance of Rural Markets 2. The student will be able Sensitize to the needs and behavior of consumers and channels 3. The student will be able Utilize the understanding on peculiarities of rural markets, channels and competition in marketing decision making 4. The student will be able Understand the Rural Market Segmentation and Rural Products 5. The student will be able Understand Rural Market Distribution and services 		
Credits: 3		
Max.Marks: 25+75		
TotalNo.ofLectures:45		
Unit	Topics	No. of Lectures
I	Introduction to Rural Markets Definition, Concept, Nature, Size and Scope of Indian Ruralmarkets, Rural Demand, Buying Characteristics, Rural Market Structure : Demographic, Physical,Economic Environment.	7
II	Understanding the Rural Consumer, Rural Community in India, Profile of Rural markets: Segmenting the Rural Market, Target and Positioning,	9
III	Rural Consumer Behavior, Rural Buyer Characteristics, Consumer Buying Decision Process, Factors Affecting Consumer Behavior – Cultural, Social, Technological, Economic and Political, Rural FemaleEmpowerment.	8
IV	Marketing Mix in Rural Markets Product: Significance, Concept and Product Mix Decisions,Pricing Strategy, Promotion: Advertising, Sales Promotions	11
V	Role of Co-operative, Government, NGO's, Regulated Markets and Public Distribution Systems, Micro Financing, Mobility in Emerging Markets, GrowingRural Tourism.	10
SuggestedReadings:		
<ol style="list-style-type: none"> 1. Prahalad C.K, Fortune at the Bottom of the Pyramid, Pearson Publication 2. Badi R. V., Badi N. V., Rural Marketing, Himalaya Publishing House. 3. Mathur U. C., Rural marketing, Text and Cases, Excel books 4. Gopalswamy T.P., Rural Marketing Environment, Problems and Strategies, Vikas Publishing House 5. Krishnamacharyulu C.S.G., Ramakrishnan Lalitha, Cases in Rural marketing, An Integrated Approach, , Pearson Publication 		
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: Third	Semester: V
Group: DisciplineSpecificElectivesHumanResourceManagement			
CourseCode: BCHDE-5		CourseTitle: PersonnelManagement	
Course Outcome: At the end of this course, students would be able to:			
<ol style="list-style-type: none"> To learn the concept of Personnel Management, its objectives and different approaches to it. To develop deep knowledge on the importance of job analysis, job description, job specification and job designing To understand the issues relating to manpower sourcing in organizations To make students learn how to design a training environment to maximize learning at workplace To make students understand how assessment, relationships, courses, and job experiences can be used for development. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Concept, Definition, Evolution, scope functions and objectives of Personnel Management Principles and policies of Personal management role and status of personal manager Organizational structure and Functions-Concept of Organizational structure Hierarchy of formal organisation, Line and Staff organisation Meaning and Classification of personal functions, emerging role of personal management		7
II	Recruitment and training: Theories regarding recruitment, policy and methods of recruitment, Selection procedure and policies, Promotion and transfer Need and importance of training principles and methods of training, training evaluation		9
III	Compensation administration: job evaluation –Meaning objectives and methods of job evaluation , Wages and salary administration meaning principle of wages and salary administration, incentives- Meaning significance types and objectives Wage & Salary Administration - Wage Boards and Pay Commission - Wage Incentive - Fringe Benefits- Employees Welfare - Safety and Health Measures		9
IV	Performance Management: Methods of Performance Appraisal - Transfers - Promotion - - Grievance Procedures - Redressal of Grievances.		10
V	Collective - Bargaining - Features - Pre-requisite of Collective Bargaining - Agreement at different levels - Workers Participation in Management - Objectives for Successful Participation. Human relations in personal management:		10
Suggested Readings:			
<ol style="list-style-type: none"> Rao V.S.P - Human Resource Management. Vikash Publication Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi Human Resource Management- Satapathy, Taheer and Mohanty—Himalaya Publishing House P Ltd. Human Resource Management, Gupta, Joshi. Kalyani Publishers, New Delhi Sinha, P. R. N. Shekhar, S.P.Human Resource Management, Cengage Learning Human Resource Management -Gajendran, A K Jha, Vrinda Publications (P) Ltd DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi. Khanka S.S. Human Resource Management. S Chand. 			
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: Third	Semester: V
Group: DisciplineSpecificElectivesHumanResourceManagement			
CourseCode: BCHDE-6		CourseTitle: FundamentalsOfIndustrialRelation	
Course Outcome: At the end of this course, students would be able to: <ol style="list-style-type: none"> 1. Students should able to elaborate the concept of Industrial Relations. 2. The students should able to illustrate the role of trade union in the industrial setup. 3. Students should able to outline the important causes & impact of industrial disputes. 4. Students should able to elaborate Industrial Dispute settlement procedures. 5. Students should be acquainted with the concepts, principles and issues connected with trade unions, collective bargaining, workers participation, grievance redressal, and employee discipline and dispute resolution. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Industrial Relations Perspectives: Conceptual framework and approaches to industrial relations; Influence of the emerging socio-economic scenario on industrial relations; Roles of employer/management, trade union and government in industrial relations; IR at the shop floor, Standing Orders		7
II	Industrial Unrests- causes and cures of industrial disputes; Bipartite forums in PSUs and private sectors to promote Workers Participation in Management; (WPM) - WCS, JMC, Shop councils, Joint councils, workers representatives on the Board of Directors; CollectiveBargaining, Collective Agreements and settlements.		9
III	Method of Direct Action: Purpose and relevance to other peaceful methods; Discipline and misconduct; Grievance handling procedure; Labour turnover; Absenteeism; Strikes, Lock out- concept and elements, types and forms of strike, legal, illegal and unjustifiable strikes and lock outs; protections to workmen and prohibitions on theright to strike and lock out.		9
IV	Trade Unionism: Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems of Trade Unions		10
V	Trade Unionism: Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems ofTrade Unions		10
SuggestedReadings: <ol style="list-style-type: none"> 1. Malik,K.L., Industrial LawsandLabourLaws,EasternBookCompany,Lucknow. 2. Kumar,H.L.,DigestofLabourCases,UniversalLawPublishingCoPLtd,NewDelhi 3. Srivastava,S.C.,IndustrialRelations&LabourLaws,VikasPublishingHouse(P)Ltd. 4. Sharma,J.P.,SimplifiedApproachtolabourLaws,BharatLawHouse(P)Ltd.,NewDelhi. 			
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: Third	Semester: VI
Group: DisciplineSpecificElectivesHumanResourceManagement			
CourseCode: BCHDE-13		CourseTitle: OrganizationalBehavior	
Course Outcomes:- After completion of the course, students will be able to			
<ol style="list-style-type: none"> To understand the concept and importance of individual behaviour To understand different personality and emotions that can help students work and communicate in teams effectively To have a practical understanding of personality, emotions and its importance in effective leadership and decision making To gain a practical understanding of managing stress, conflict and how to overcome it 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Fundamentals of Organizational Behaviour: Nature, Scope, Definition and Goals of Organizational Behaviour ,Fundamental Concepts of Organizational Behaviour, Models of Organizational Behaviour ,Emerging aspects of Organizational Behaviour: TQM, Managing Cultural Diversity, Managing thePerception Process		7
II	Attitude Values and Motivation: Effects of employee attitudes Personal and OrganizationalValues Job Satisfaction Nature and Importance of Motivation, Achievement Motive, Theories of Work Motivation: Maslow's Need Hierarchy Theory, McGregors's Theory‘X’and Theory ‘Y’		9
III	Personality: Definition of Personality, Determinants of Personality Theories of Personality– Trait and Type Theories, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment ofPersonality		9
IV	Work Stress: Meaning and definition of Stress, Symptoms of Stress Sources of Stress: Individual Level, Group Level, Organizational Level Stressors, Extra Organizational Stressors Effect of Stress – Burnouts Stress Management – IndividualStrategies, Organizational Strategies Employee Counselling		10
V	Group Behaviour and Leadership: Nature of Group, Types of Groups Nature and Characteristics of team building, EffectiveTeamwork Nature of Leadership, Leadership Styles Traits of Effective Leaders		10
SuggestedReadings:			
<ol style="list-style-type: none"> K. Aswathappa, Organizational Behavior Text, Cases and Games, Himalaya Publishing House Newstrom J. W., Organizational Behavior Human Behavior at Work, Tata McGraw Hill Publishing Company Limited Mishra N. M., Organizational Behavior through Indian Philosophy, Himalaya Publication House 			
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: Third	Semester: VI
Group: DisciplineSpecificElectivesHumanResourceManagement			
CourseCode: BCHDE-14		CourseTitle: LabourLaw	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the provisions and employment under Factories Act 1948 2. Calculation of compensation and the disabilities of workmen 3. Analyse disputes and the machineries under Industrial disputes Act 1947 4. Gain knowledge about procedure, registration and cancellation of Trade Union and the various Forums under Consumer Act 1986. 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures:45			
Unit	Topics		No. of Lectures
I	The Payment of Wages Act, 1936: Object, Definitions, Application of the Act. Deductions, Maintenance of Registers & Authorities Claims		8
II	The Factories Act, 1948: Scope, Definitions, Approval of Licensing & Registration of Factories, the Inspection Staff, Health Safety, Welfare, Working Hours of Adults, Employment of Women & Young persons, Leave with wages, Penalties & Procedure.		8
III	The Trade Union Act, 1926: Object, Definition, Registration, Rights & Liabilities of Office Bearers Change of name, Amalgamation, Discussion & Returns.		9
IV	The Industrial Disputes Act, 1917: Scope & Object, Definition, Authorities, Notice of Change Reference Settlement of Industrial Disputes, Strikes & Lock-outs, Lay off & Retrenchment, Miscellaneous.		10
V	The Workmen's Compensation Act, 1923: Object, Definition, Employer's Liability for Compensation. Amount of Compensation, Appeals.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow. 2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co Pvt Ltd, New Delhi 3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd. 4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi. 			
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: Third	Semester: V
Group: DisciplineSpecificElectivesBankingandFinance			
CourseCode: BCHDE-7		CourseTitle: BankingTheory&Regulations	
Course Outcomes: After completion of the course, students will be able to			
<ol style="list-style-type: none"> 1. Understand various types of banks operating in India and Banking Business model. 2. Understand the various services offered and various risks faced by banks 3. To gain practical understanding of the retail strategies and delivery channels in banking 4. Understand the dynamic changes of the banking industry and the policy responses 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Banking Law: Introduction Meaning, Nature and Scope, Banking Regulation Act 1949, RBI Constitution, Management and Function, Banks and Economic Development – Functions of Commercial banks – Central Bank – functions – Emerging trends in Banking.		8
II	Types of banks: District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI– Development Banks		9
III	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, , Credit Information Bureau of India Ltd. (CIBIL)Basel I, Basel II, Migration to Basel II Norms,		8
IV	Internet Banking Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E- payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), Emoney, Electronicpurse, Digital cash.		10
V	Current Issues and Emerging Trends , Corporate Governance in banks: Meaning and importance; issues, principles and practices of corporate governance in Indian banks. Consolidation in banks: Mergers and Acquisitions – Rationale for M&A in Indian banking; a study of post-reform mergers and acquisitions in the Indian banking sector – their objectives, benefits and problems. Universal Banking – Meaning, rationale, merits & demerits, Green Banking- Meaning, concept and channels.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. BankingTheory&Practices: Dr.P.K.Srivatsava,HimalayaPublishers 2. BankingTheory&Practices:K.E.Shekar,VikasPublications 3. Bankingtheory&Practices: SanthiVedula,HPH. 4. BankingTheory&Practices: Dr.J.Jayanthi,PBP. 5. BankingTheory,Law&Practices: R.RPaul,KalyaniPublishers 6. Money Banking and Financial Markets: Averbach, Rabort. D, MaJustin P. &Padmalatha S. (2007):Management ofBanking& FinancialServices, NewDelhi, Pearson 			
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: Third	Semester: V
Group: DisciplineSpecificElectivesBankingandFinance			
CourseCode: BCHDE-8		CourseTitle: InsuranceTheory&Regulations	
Course OutcomeAfter completion of the course, students will be able to			
<ol style="list-style-type: none"> 1. To familiarize the students with the basic concepts and practice of banking and the principles of Insurance 2. To provide the students an understanding about recent trends and innovations in the Insurance sector. 3. To provide basic awareness to students about the concept of risk and various types of insurance. 4. Gain knowledge on various kinds of insurance plans 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Introduction to insurance, Purpose and need of insurance, insurance as a social security tool - insurance and economic development, Principles of insurance, various kinds of insurance- life, marine, fire, medical, general insurance - features.		8
II	Life Insurance - Law relating to life Insurance; Mortality Table, Premium and Bonus, Policy Conditions, Annuity		9
III	General Insurance - Law relating to general insurance; different types of general insurance; general insurance vs. life insurance		9
IV	Miscellaneous Insurance Health, Agriculture, Accident, Terrorism, Kidnap and Ransom Insurance, Insurance Products- ULIP and Pension Plans		9
V	Regulatory Framework Insurance Regulatory & Development Act- 1999, Life Insurance Corporation of India(LIC)		10
SuggestedReadings:			
<ol style="list-style-type: none"> 1. SahooS.C.,DasS.C.,InsuranceManagement,HimalayaPublishingHouse 2. MishraS.BankingLawandPractice–SChand 3. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices, KalyaniPublishers,Chennai 4. Khan,M.Y.,IndianFinancialSystem-TheoryandPractice.NewDelhi:VikasPublishingHouse 			
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: Third	Semester: VI
Group: DisciplineSpecificElectivesBankingandFinance			
CourseCode: BCHDE-15		CourseTitle: FinancialMarketandInstitution	
Course Outcomes:			
<ol style="list-style-type: none"> 1. To introduce the operations of Indian financial system to the students 2. To create awareness regarding the operations of primary market in India 3. To understand the role of secondary market in the financial market operations 4. To gain knowledge about the mutual funds, its operations, advantages and disadvantages 5. To acquire knowledge about the various derivative instruments deal in the Indian financial market 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures:45			
Unit	Topics		No. of Lectures
I	Introduction: Nature and Role of Financial System, Financial System and Financial Markets, Financial and EconomicDevelopment, Indian Financial System- an overview.		8
II	Financial Market: Money and Capital markets, Money market- Meaning, Constituents, Function of Money Market, Money Market Instruments- Call Money, Treasury Bills, Certificates of Deposits, Commercial Bills, Trade Bills etc, Recent Trends in Indian MoneyMarkets, Capital Market, Primary and Secondary Markets, Depository System, Role of SEBI- an overview.		9
III	Reserve Bank of India: Organisation, Management and Functions, Credit Creation and Credit Control, Commercial Banks, RecentDevelopments in Commercial Banking		9
IV	Financial Institutions: Concept, Operational and Promotional Activities of Financial Institutions- IFCL,ICICI, IDBI, IRCI, SIDBI, UTI and LIC.		10
V	Non-Banking Financial Institutions: Concept and Role of Non- Banking Financial Institutions, Sources of Finance, Function ofNon-Banking Financial Institutions, Investment Polices of Non- Banking Financial Institutions in India.		9
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company 2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas PublishingHouse 3. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi 4. Khan and Jain, Financial Services, Tata McGraw Hill 5. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi. 			
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: Third	Semester: VI
Group: DisciplineSpecificElectivesBankingandFinance			
CourseCode: BCHDE-16		CourseTitle: SecurityAnalysisandPortfolioManagement	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ul style="list-style-type: none"> • To help them to understand security analysis • To create an awareness about risk and return of different investments • To enlighten the evolution of securities and derivatives • To make them understand the investment decisions and portfolio performance 			
Credits: 3			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Investment: Concept Nature and Process, Return and Risk, Valuation of Securities: The Value Price Relationship, Valuation of Fixed Income Securities, Valuation of Equity Shares, Objectives of Security Analysis.		8
II	Operations of Indian Stock Market: Organization, Regulation and Functioning, Market Indices and Return, Investment Alternatives- Government Securities, Non-Security form of Investment, Investment Instruments of Money- Market.		7
III	Stock Market Analysis: Fundamental Analysis, Economy, Industry and Company Level Analysis, Technical Analysis, Efficient Market Theory, Recent Developments in the Indian Stock Market.		10
IV	Introduction to Portfolio Management, An optimum Portfolio Selection Problem, Markowitz Portfolio Theory, The Mean- variance Criterion (MVC)-The Nature of Investment Risk, MVC and Portfolio selection, Portfolios of two risky Securities, The Efficient Frontier, Tracing the Effacing Frontier, The Relationship between the Unleveraged and Leveraged Portfolio, Sharpe- Single Index Model, Application of Market Model in Portfolio Construction, Capital Asset Pricing Model		10
V	Investment Training and Portfolio Revision, Institutional and Managed Portfolio- Performance Evaluation of Managed Portfolios, Investment Companies, Mutual Funds, International Diversification.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Gitman and Joehnk, Fundamentals of Investing, Pearson. 2. Madura, Jeff, Personal Finance, Pearson. 3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill. 4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance. 5. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co. 6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co. 7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications 			
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.			