

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

**B. P. S. Mahila Vishwavidyalaya, Khanpur Kalan
(Sonipat)- 131305**

Department of Commerce

**Curriculum and Scheme of Examinations of Three Year
B.Com (Hons.)
(w.e.f. July, 2022- CBCS)**

Programme Code - 41



Bashishat
(Or Binavina Sharma)
Chairperson, Department of Commerce

Program Outcome/s (POs)

- To accomplish the vision of the Department of Commerce, B.Com (Hons.) programme aims to nurture the young girls' brains and provide a conducive environment that helps them to encompassing knowledge impartation through practical applications.
- This program will try to mold the students into good decision makers, who as a leader in their future fields of business will cope with the problems and competition of the business world. This course also tries to develop managerial knowledge, strategic ability with the broader skills set among students and encouraging them to seek the innovative and creative solutions for today's business and societal challenges.

Program Specific Outcome/s (PSOs)

- After Completing Bachelor in Commerce (Hons.) students are able to develop an ability to apply knowledge.
- Develop an ability to work in teams with interpersonal skills and communication.
- The students can work in different sectors/ Areas like, Accounting, Finance, Corporate Law, Business Law, Economics, Statistics, Taxation, Marketing, HRM, and apply their knowledge and achieve various key positions in their fields.
- The students may also work as an entrepreneur also and start their own business/start-ups.
- The students develop various technological skills while study like Ms. Excel, Ms. Word, Tally. So they may work on it and apply their knowledge.

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(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

BPS Mahila Vishwavidyalaya, Khanpur Kalan (Sonipat)

DEPARTMENT OF COMMERCE

**CURRICULUM AND SCHEME OF EXAMINATIONS OF THREE
YEAR B. COM. (HONS.)
(w.e.f July, 2022 - CBCS)**

B. Com 1 st semester									
Course Code	Course Title	Workload			No. of Credits	Internal Marks	Max. Marks		Total Marks
		L	P	T			External Marks		
							Theory	Practical	
BCH-101	Business Statistics-I	4	0	1	5 Credits	20	80	---	100
BCH-103	Business Law-I	4	0	1	5 Credits	20	80	---	100
BCH-105	Financial Accounting for Business-I	4	0	1	5 Credits	20	80	---	100
BCH-107	Business Economics-I	4	0	1	5 Credits	20	80	---	100
BCH-109	Linguistic proficiency (Hindi)	2	0	0	2 Credits	10	40	---	50
BCH-111	Introduction to Computers	2	2	1	4 Credits	NIL	50	50	100
Total Hours Credit		20	2	5	26 Credits	90	410		550

B. Com 2 nd semester									
Course Code	Course Title	Workload			No. of Credits	Internal Marks	Max. Marks		Total Marks
		L	P	T			External Marks		
BCH-102	Business Statistics-II	4	0	1	5 Credits	20	80		100
BCH-104	Business Law-II	4	0	1	5 Credits	20	80		100
BCH-106	Financial Accounting for Business-II	4	0	1	5 Credits	20	80		100
BCH-108	Business Economics-II	4	0	1	5 Credits	20	80		100
BCH-110	Linguistic proficiency (English)	2	0	0	2 Credits	10	40		50
BCH-112	Business Management	4	0	1	5 Credits	20	80		100
Total Hours Credit		22	0	5	27 Credits	110	440		550

Note:

1. All Courses are Core Courses in 1st, and 2nd Semester.
2. Practical Exam will be evaluated by External and Internal examiners jointly.

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B. Com 3 rd semester								
Course Code	Course Title	Workload			No. of Credits	Max. Marks		
		L	P	T		Internal Marks	External Marks	Total Marks
BCH-201	Corporate Accounting	4	0	1	5 Credits	20	80	100
BCH-203	Human Resource Management	4	0	1	5 Credits	20	80	100
BCH-205	Marketing Management	4	0	1	5 Credits	20	80	100
BCH-207	Corporate Law-I	4	0	1	5 Credits	20	80	100
BCH-209	E-Commerce	4	0	1	5 Credits	20	80	100
BCH-211	Business Mathematics	4	0	1	5 Credits	20	80	100
Total Hours Credit		24	0	6	30 Credits	120	480	600

B. Com 4 th semester									
Course Code	Course Title	Workload			No. of Credits	Max. Marks			
		L	P	T		Internal Marks	External Marks	Total Marks	
							Theory	Practical	
BCH-202	Cost Accounting	4	0	1	5 Credits	20	80	-	100
BCH-204	Advertising and Sales Management	4	0	1	5 Credits	20	80	--	100
BCH-206	Corporate Law-II	4	0	1	5 Credits	20	80	--	100
BCH-208	Entrepreneurship Development	4	0	1	5 Credits	20	80	--	100
BCH-210	Indian Economy-Performance and Policies	4	0	1	5 Credits	20	80	--	100
BCH-212	*Comprehensive Viva-voce	0	0	0	1 Credits	--	-	50	50
Total Hours Credit		20	0	5	26 Credits	100	400	50	550

- Note:
- *Comprehensive Viva-Voce will be evaluated by External and Internal examiners, jointly.
 - All Courses are Core Course in 3rd and 4th Semester

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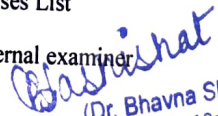
B. Com 5 th semester								
Course Code	Course Title	Workload			No. of Credits	Max. Marks		
		L	P	T		Internal Marks	External Marks	Total Marks
BCH-301	Financial Management Core Course	4	0	1	5 Credits	20	80	100
BCH-303	Taxation Law-I Core Course	4	0	1	5 Credits	20	80	100
BCH	DSE-1 (Any one of the Group A)	4	0	1	5 Credits	20	80	100
BCH	DSE-2 (Any one of the Group A)	4	0	1	5 Credits	20	80	100
BCH-313	Current Issues and Societal Development (Qualifying Paper)	2	0	0	Non credit	20	80	100
	*Open Elective Course	4	0	0	4 Credits	20	80	100
Total Hours Credit		22	0	4	24 Credits	110	440	550
Discipline Specific Elective (DSE) Group A		BCH-305			Retail Management			
		BCH-307			Insurance & Risk Management			
		BCH-309			Investment Analysis			
		BCH-311			Financial Institutions			
		BCH-315			Industrial Internship**			

B. Com 6 th semester								
Course Code	Course Title	Workload			No. of Credits	Max. Marks		
		L	P	T		Internal Marks	External Marks	Total Marks
BCH-302	Management Accounting Core Course	4	0	1	5 Credits	20	80	100
BCH-304	Taxation Law-II Core Course	4	0	1	5 Credits	20	80	100
BCH	DSE-3 (Any one of the Group B)	4	0	1	5 Credits	20	80	100
BCH	DSE-4 (Any one of the Group B)	4	0	1	5 Credits	20	80	100
EVS 201	Environmental Studies (Qualifying Paper)	4	0	0	Non credit	20	80	100
	*Open Elective Course	4	0	0	4 Credits	20	80	100
Total Hours Credit		24	0	4	24 Credits	110	440	550
Discipline Specific Elective (DSE) Group A		BCH-306			International Business / Trade			
		BCH-308			Accounting Through Computers			
		BCH-310			Consumer affairs and Customer care			
		BCH-312			Project Work**			

Course Code	**Course Title	Workload			No. of Credits	Max. Marks				Total Marks
		L	P	T		Internal Marks		External Marks		
						Theory	Practical	Theory	Practical	
BCH-315	Industrial Internship	---	---	---	5	--	20	--	80	100
BCH-312	Project Work	---	8	1	5	---	20	---	80	100

Note:

- *The open elective course shall be selected by the students from the Open Elective Courses List provided by the University.
- ** Industrial internship and project work will be evaluated by external examiner and internal examiner jointly.


 (Dr. Bhavna Sharma)
 Chairperson, Department of Commerce

B.COM. (HONS.) 1ST SEMESTER

BCH-101

Business Statistics-I

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop expertise in the application of concepts for taking logical and sound decisions.

Unit-1

Statistics: concept, need, importance, Applications; Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit-II

Measurement of Central Tendency and Variation: Mathematical and fractional averages. Measures of Absolute and Relative variations.

Unit-III

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit-IV

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Practical problems of Probability.

Course Outcomes: Students will be able to

- Deal with numerical and quantitative issues in business
- Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- To use and understand useful functions in business as well as the concept of EMI.

Suggested Readings: Latest Edition

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot, Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

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BCH-103

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM. (HONS.) 1ST SEMESTER
Business Law-I

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with theoretical and legal framework related to business and get equipped with business law criticalities to run a legal business or give legal advice related to business.

Unit-I

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit-II

Void agreements; Discharge of contract- Modes of discharge and its remedies. Contingent contracts; Quasi – contracts.
Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency.

Unit-III

Indian Sale of Goods Act 1932: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-IV

Goods and Service Tax: Meaning, Importance, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Power to grant exemption from tax. Remission of tax on supplies found deficient in quantity.

Course Outcomes: Students will be able to

- Acquire knowledge of business law criticalities to run a legal business
- Provide legal advice related to business.

Suggested Readings: Latest Edition

1. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
4. Chadha, P. R., Business Law Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, Business Laws, International Book House

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B.COM. (HONS.) 1ST SEMESTER

BCH-105

Financial Accounting for Business-I

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to acquaint the students with concepts, techniques of accounting and develop expertise in the application of these concepts in real life.

Unit-I: Theoretical Framework: Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principle – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II: Accounting Process and Subsidiary Books: From recording of business transactions to preparation of trial balance, an overview only). Journal Ledger Cash-Book and other subsidiary books.

Unit-III: Business Income: Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method. Salient features of Accounting Standard (AS): 6 (ICAI). Inventories: meaning. Significance of inventory valuation. Inventory Record systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

Unit-IV: Final accounts with adjustments: Capital and revenue expenditures and receipts: general introduction only Preparation of financial statements of business and Non-corporate business entities from a trial balance.

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Course Outcomes: After completion of this syllabus,

- a) Student will be able to acquire conceptual knowledge of basics of accounting and accounting standard, accounting information, to equip with the knowledge of accounting process,
- b) The students will be able to develop practical skills of recording financial transactions in journal, ledger and trial balance and cash book,
- c) They will also be able to handle the practical problems related to depreciation and inventory valuation.
- d) The students will be able to prepare the financial statements, in accordance with appropriate accounting standards of India after understanding of generally accepted accounting principles.
- e) The students will be able to employ their skills as an accountant, financial analyst, finance manager, finance advisor, financial analyst. They will also work as an assistant under the Chartered accountant, Company secretary or under any firms where they will utilize the skills possessed by them after completion of this course.

Suggested Readings: Latest Edition

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Sehgal, Ashok, and Deepak Sehgal. Advanced Accounting. Part –I. Taxmann Applied Services, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
11. Gupta, Nirmal. Financial Accounting, Sahitya Bhawan, Agra

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B.COM. (HONS.) 1ST SEMESTER

BCH-107

Business Economics-I

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts and theories in Economics and develop capability of understanding the economic changes critically.

Unit-I

The concept of demand and the elasticity of demand and supply: Demand curves: individual's curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average; Revenue and elasticity of demand.

Unit-II

Consumer Behavior: Notion of indifference and preference. Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

Unit-III

Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference Theory.

Unit-IV

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale.

Course Outcomes: After completion of this syllabus-

- Student will acquire knowledge of concepts and theories of economics and develop capability of understanding the economic changes critically.
- To provide students' knowledge of Economic concepts and inculcate an analytical approach to the subject matter.
- Students will be able to acquire employability in the areas of insurance & risk management.

Suggested Readings: Latest Edition

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons,
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

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B.COM (Hons) 1st Semester

Paper Code-(BLH-109) Linguistic proficiency (Hindi)

कुल अंक - 50

समय - 3 घण्टे

बाह्य अंक - 40

आन्तरिक अंक - 10

निर्देश-

1. खण्ड 'क' में निर्धारित प्रश्नों में से चार प्रश्न पूछे जाएंगे जिनमें से परीक्षार्थी को किन्हीं दो प्रश्नों के उत्तर देने होंगे। प्रत्येक प्रश्न 5 अंक का होगा। (5X2=10) अंक
2. खण्ड 'ख' में निर्धारित प्रश्नों में से दो प्रश्न पूछे जाएंगे जिनमें से परीक्षार्थी को एक प्रश्न का उत्तर देना होगा। (10X1=10) अंक
3. खण्ड 'ग' में से चार प्रश्न पूछे जाएंगे जिनमें से परीक्षार्थी को किन्हीं दो प्रश्नों का उत्तर देना होगा। प्रत्येक प्रश्न 5 अंक का होगा। (5X2=10)
4. खण्ड 'घ' में 10 वस्तुनिष्ठ प्रश्न पूछे जाएंगे। सब प्रश्न अनिवार्य होंगे। प्रत्येक प्रश्न 1 अंक का होगा। (10X1=10)

भाषा विज्ञान

खण्ड 'क'

(5X2=10)

1. भाषा की परिभाषा, भाषा के विविध रूप, बोली, मानक भाषा, राज्य भाषा, राष्ट्र भाषा, माध्यम भाषा, मातृभाषा
2. मानक भाषा की प्रमुख प्रवृत्तियाँ
3. हिंदी की बोलियाँ: हरियाणवी, राजस्थानी, ब्रज, अवधी, भोजपुरी
4. हिंदी वर्तनी: समस्या और समाधान

अधिगम के परिणाम- इस खण्ड के अध्ययन के पश्चात् छात्र हिंदी भाषा का ज्ञान अर्जन करने के साथ-साथ अन्तर्राष्ट्रीय स्तर पर उसकी भूमिका व महत्ता से भी अवगत हो जाएंगे।

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कर्मभूमि (उपन्यास)

खण्ड - ब

(10X1=10)

1. 'कर्मभूमि' उपन्यास का उद्देश्य
2. 'कर्मभूमि' उपन्यास में चित्रित समस्याएँ
3. 'कर्मभूमि' उपन्यास का नायक
4. 'कर्मभूमि' उपन्यास की नायिका
5. 'कर्मभूमि' उपन्यास की तात्त्विक विवेचना

अधिगम के परिणाम- इस खण्ड के अध्ययन के उपरान्त छात्रों के अन्दर भौतिक उद्वेगना एवं कल्पना शक्ति जैसे कौशल का विकास होगा।

खण्ड ग

(5X2=10)

1. (क) पत्र लेखन (व्यवसायिक पत्र लेखन, नौकरी के लिए आवेदन पत्र)
(ख) विज्ञापन
(ग) टिप्पणी
2. (क) निबंध लेखन (सामाजिक/व्यापारिक/व्यवसायिक विषयों पर आधारित)
(ख) हिंदी रिपोर्ट लेखन
(ग) सन्देश

अधिगम के परिणाम- इस खण्ड के अध्ययन के उपरान्त छात्रों में आत्म विश्वास, बौद्धिक विकास के साथ-साथ उनकी सृजनमयक अभिवृद्धि भी होगी।

खण्ड - घ

(1X10=10)

- (क) पारिभाषिक शब्दावली
- (ख) अरुद्धि शोधन
- (ग) समानार्थक शब्द
- (घ) मुहावरे और लोकोपिप्पया

Bhavishat
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अधिगम के परिणाम- इस खण्ड के अध्ययन के उपरान्त छात्रों के शब्द भण्डार में वृद्धि होगी। वे शब्द उच्चारण करना सीख पाएंगे जिस कारण वे भाषण कला जैसी शैली में पारंगत हो पाएंगे। प्रयोजनमूलक हिंदी से अर्जित यही ज्ञान भविष्य में छात्रों को उनके कार्य क्षेत्र में बेहतर प्रदर्शन करने में मददगार साबित होगा।

सहायक सन्दर्भ ग्रन्थ सूची-

1. प्रयोजनमूलक हिंदी- डॉ० डी के जैन
2. भाषा विज्ञान और हिंदी भाषा- डॉ० नरेश मिश्र
3. कर्माभूमि उपन्यास- प्रेमचन्द
4. भाषा और हिंदी भाषा का इतिहास-डॉ० नरेश मिश्र
5. हिंदी निबंध एवं पत्र लेखन - रामप्रकाश पाठक
6. पत्र - व्यवहार निर्देशिका - डॉ० विजय कुलश्रेष्ठ
7. प्रयोजन मूलक हिंदी - डॉ० नरेश मिश्र

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BCH-111
Max Marks = 100
External Theory Marks 50 and External Practical Marks 50

B.COM. (HONS.) 1ST SEMESTER
Introduction to Computers

Total Credits 4
L-2 T-1 P-2
Time: 3 Hrs.

Note: The Examiner shall set nine questions for theory examination covering whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit) and each question carry 10 marks each.

Course Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop skill in the application of computers in the working of business.

UNIT-I

Computer Organization: Introduction, components, classification, capabilities characteristics & limitation. Operating System; Storage devices: Application of Computer in Business, Computer Languages.

UNIT-II

Use of MS-Office: Basics of MS-Word, Report Writing and MS Word
Introduction to MS-Excel: Excel Interface, Worksheet Area, Frequently used commands in Excel, Basic Functions in Excel: Sum & Sumif, Average & averageif, Count & countif, Relative & Absolute, Running Total, If & nestedif, Custom List, Filter, Conditional Formatting, V-Lookup & H-lookup. Preparation of tables and graphs.

UNIT-III

MS- Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentation.

UNIT-IV

Internet: Internetworking, concepts, Internet Protocol Addresses, WWW Pages & Browsing, Security, Internet Applications, Analog & Digital Signals, Bandwidth, Network Topology, Packet Transmission, Long Distance communication, Network Application. E-mail.

Preparation of Google Forms

Lab: Operating Systems Commands, Internet Surfing, MS Office, MS Word, MS Excel, MS Power point.

Course Outcomes: After completion of this syllabus

- Students will acquire skills and acumen to use computers in the working of business.
- They will have enhanced IT skills to run technology enabled management information system.

Suggested Readings: Latest Edition

1. Leon & Leon, Introduction to Computers, Vikas Publishing House, New Delhi.
2. Junne Jamrich Parsons, Computer Concepts 7th Edition, Thomson Learning, Bombay.
3. Comer 4e, Computer networks and Internet, Pearson Education
4. White, Data Communications & Computer Networks, Thomson Learning, Bombay.

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B.COM. (HONS.) 2ND SEMESTER

BCH-102

Business Statistics-II

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop expertise in the application of concepts for taking logical and sound decisions in business.

Unit-I

Probability Distribution – Concept, types and importance. Discrete Probability distribution: Binomial and Poisson Distributions- Meaning, Assumptions, Characteristics, Importance and Application.

Continuous Probability Distributions: Normal Distribution- Meaning, Assumptions, Characteristics, Importance and Application. Comparison of discrete and continuous probability distributions.

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, co-efficient of determination, partial and multiple correlation.

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. Regression equation in case of Correlation Table.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal cyclical and irregular variations, shifting the trend origin.

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minmax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control: Control Charts and Acceptance Sampling.

Course Outcomes: Ability to use statistical, graphical and algebraic techniques relevant to business decision making.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. Statistics for Management. 7th Edition. Pearson Education.
2. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill.
4. Vohra N. D., Business Statistics, McGraw Hill.
5. Spiegel M.D. Theory and Problems of Statistics. Schaum's Outlines Series. McGraw Hill Publishing Co.

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6. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
8. Anderson Sweeney and William, Statistics for Students of Economics and Business, Cengage Learning.
9. Thukral J. K., Business Statistics.

Bhavna
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BCH-104	B.COM. (HONS.) 2ND SEMESTER	Total Credits 4
Max Marks - 100	Business Law-II	L-T-P-O
External Marks 80 and Internal Marks 20		Time- 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts and legal framework of business to develop a knowhow of Partnership Act, FEMA, Industrial Dispute Act, Factories Act and other related laws and rules.

Unit-I

Indian Partnership Act 1932. Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.

Unit-II

The Foreign Exchange Management Act: Salient feature of FEMA.

Unit-III

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment.

Unit-IV

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

Course Outcomes: After completion of this syllabus

- Understanding of theoretical and legal framework related to business and various acts relating to business.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

Suggested Readings: Latest Edition

1. Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. Business Law, Vikas Publishing House, New Delhi.
3. Kapoor N.D. Business Law, Sultan Chand and Sons, New Delhi.

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B.COM. (HONS.) 2ND SEMESTER
Business Law-II

BCH-104

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts and legal framework of business to develop a knowhow of Partnership Act, FEMA, Industrial Dispute Act, Factories Act and other related laws and rules.

Unit-I

Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.

Unit-II

The Foreign Exchange Management Act: Salient feature of FEMA.

Unit-III

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment.

Unit-IV

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

Course Outcomes: After completion of this syllabus

- Understanding of theoretical and legal framework related to business and various acts relating to business.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

Suggested Readings: Latest Edition

1. Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. Business Law, Vikas Publishing House, New Delhi.
3. Kapoor N.D. Business Law, Sultan Chand and Sons, New Delhi.

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BCH-106
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS.) 2ND SEMESTER
Financial Accounting for Business-II

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to acquaint the students with concepts and rules of accounting which will develop the skill of managing accounts for business firms.

Unit-I

Accounting for Higher Purchases and Leases

Hire Purchase: Concept, Features, Preparation of accounts under Higher Purchase
Concepts of operating and financial lease with accounting standard-19.

Unit-II

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit-III

Accounting the Partnership Firms

Meaning, requisites, partnership deed, Admission, Death and Dissolution, Revaluation and Realization Accounts, Garner v/s Murray Rules

Unit-IV

Royalty Accounts and Accounting for non-profit organizations

Course Outcomes: After completion of this syllabus,

- The students will be able to understand the concept of higher purchase system and lease with the help of accounting standard 19.
- The students will be able to familiarize the concept of branch accounting and its system.
- They will better handle the practical problems of royalty accounts and non profit organisations.
- The students will be able to employ their skills as an accountant, financial analyst, finance manager, finance advisor, financial analyst. They will also work as an assistant under the Chartered accountant, Company secretary or under any firms where they will utilize the skills possessed by them after completion of this course.

Suggested Readings: Latest Edition

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1. A.Mukharjee, M.Hanif – ModernAccountancy - Tata Mcgraw Hill.
2. S.N.Maheshwari, S.K.Maheshwari – An Introduction to Accountancy – Vikas Publications.
3. Ravi.M.Kishore – Advanced Accounting – Taxman Allied Pvt. Ltd.
4. Bhushan .K. Goyal & H.N. Tiwari- Financial Accounting- Taxman's Publications.

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B.COM. (HONS.) 2ND SEMESTER

BCH-108

Business Economics-II

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts and theories of Economics which will develop an understanding of various mechanisms prevalent in Economy and its development.

Unit-I

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

Unit-II

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

Unit-III

Stability analysis – Walrasian and Marshallian. Demand – supply analysis. Other Monopoly and Monopolistic Competition and price determination there in.

Unit-IV

Factors in economic-Development: Physical and Capital Formation, role of Technology; Sustainability Institutional factors / variables in development.

Course Outcomes: Knowledge of concepts and theories of economics and develop capability of understanding the economic changes critically.

Suggested Readings: Latest Edition

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

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B.COM. (HONS.) 2ND SEMESTER
Linguistic Proficiency (English)

BCH-110

Max Marks = 50

External Marks 40 and Internal Marks 10

Total Credits 2

L-2 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to accustom the students with proficient linguistic skills to have eloquent and appropriate business communication.

Unit I: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit II: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit III: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit IV: Vocabulary and Oral Presentation

Words often confused Words often misspelt, common errors in English.

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Course Outcomes Proficient linguistic skills to have eloquent and appropriate business communication.

Suggested Reading: Latest Edition

1. Kaul, Asha, Business Communication, PHI, New Delhi
2. Kaul, Asha, Effective Business Communication, PHI, New Delhi
3. Chaturvedi, P.D., and Mukesh Chaturvedi, Business Communication, Pearson Education
4. McGrath, E.H., Basic Managerial Skills for All, PHI, New Delhi

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B.COM. (HONS.) 2ND SEMESTER
Business Management

BCH-112

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to enlighten the students with concepts of Management, Management thoughts, Process of Management, theories of management which would inculcate better managerial skills in the future managers.

Unit-I

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters. Process of Managing: Planning

Unit-II

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking; Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

Unit-III

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-IV

Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Course Outcomes: After completion of this syllabus

- Knowledge of management thoughts, process and theories of management which would inculcate better managerial skills in the future managers.
- To make the student understand principles, functions and different management theories.

Suggested Readings: Latest Edition

1. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.

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3. P. SubhaRao–Management & Organisational Behaviour, Himlya Publishing House.
4. Harold Koontz & Heinz Wehrich, Essentials of Management, Tata McGraw Hill.
5. Stephen F. Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.
6. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.

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BCH-201	B.COM. (HONS.) 3RD SEMESTER	Total Credits 5
Max Marks = 100	Corporate Accounting	L-4 T-1 P-0
External Marks 80 and Internal Marks 20		Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to understand and develop an expertise in accounting practices of corporate world. The students will get acquainted with issue, valuation and forfeiture of shares, managing final accounts and other accounts of different types of firms.

Unit –I

Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit-II

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.
Valuation of Goodwill and Valuation of Shares: Concepts and calculation - simple problem only.

Unit-III

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

Unit-IV

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). **Banking Companies:** Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Course Outcomes: After completion of this syllabus

- Expertise in accounting practices of corporate world.
- This course aims to enlighten the students on the accounting procedures followed by the Companies.
- To make aware the students about the valuation of shares.
- To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Suggested Readings: Latest Edition

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.

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2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R ..Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida

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BCH-203
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS.) 3RD SEMESTER
Human Resource Management

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts and techniques of acquiring, understanding, retaining, compensating and managing the human resource in any firm.

Unit I: Introduction

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

Unit II: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job Description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit III: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV: Performance Appraisal and Maintenance

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

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

Course Outcome: Understanding of concepts and techniques of acquiring, understanding, retaining, compensating and managing the human resource in any firm.

Suggested Readings: Latest Edition

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.

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5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning

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BCH-205
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS.) 3RD SEMESTER
Marketing Management

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with concepts related to marketing, understanding the processes and mechanisms in creating a better management mix which will in turn harness the marketing expertise of the future marketers.

Unit-I

Introduction to Marketing: meaning, nature, scope, importance; Marketing Mix, Marketing concepts: - traditional and modern. Consumer Behaviour: nature, scope and significance of consumer behaviour.

Unit-II

Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation. Product: concept, planning and development; Branding, trade-mark and product life cycle.

Unit-III

Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing. Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.

Unit-IV

Promotion: sales promotion- meaning & methods. Advertising: concept, importance, salient features of an effective advertising, Personal selling: Meaning, importance, process, advantages, disadvantages, requisites for a good sales person. Recent developments in marketing: Social Marketing, Digital marketing, direct marketing, services marketing, green marketing.

Course Outcome: Knowledge of concepts related to marketing, understanding the processes and mechanisms in creating a better management mix.

Suggested readings: Latest Edition

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. Principles of Marketing. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. Marketing: A South Asian Perspective. Cengage Learning.

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5. Pride, William M., and D.C. Ferell. Marketing: Planning, Implementation & Control. Cengage Learning.
 6. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
 7. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
 8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
 9. The Consumer Protection Act 1986.
 10. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
- Note: Latest edition of text books may be used.**

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BCH-207
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS.) 3RD SEMESTER
Corporate Law-I

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with the companies act 2013, rules and regulations.

Unit-I

Concept of corporate body; Advantages of company, features of company, types of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - virus. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

Prospectus- Definition, contents of prospectus, Misstatement in prospectus and its consequences.

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Unit-IV

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forfeiture. Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

Course Outcomes:

- After completion of this syllabus, the student will be able to familiarize with the provisions of the companies act, 2013.
- Students will be enabled to understand the various kinds of companies and procedures of the formation of a company. In future they may use their skills and knowledge as professional promoters to form a company.
- Students will be able to better understand the requirements of various types of documents for the formation of a company.
- The students will use their knowledge as an internal and external member of a company. They will know the rules and provisions of companies act, 2013 and better handle the complexities of the business environment.
- The students will employ their skills as corporate consultants, professional promoters or as an assistant in any CA and CS firms.

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Suggested Readings: Latest Edition

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.

Bhavna
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

BCH 209

Max Marks = 100

External Marks 80 and Internal Marks 20

**B.COM. (HONS.) 3RD SEMESTER
E-COMMERCE**

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop the skills of the students to use commerce for e transactions and business enhancement.

Unit I: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Types of E-Commerce, e-commerce business models (introduction, key elements of Business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit II: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit III: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit IV: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, risks involved in e-payments).

On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Course Outcomes: After completion of this syllabus

- Skills to use commerce for e transactions and business enhancement.
- To upgrade the conventional business models with the help of latest technology driven ideas.

Bashishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

Suggested Readings: Latest Edition

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

Bhavina
(Dr. Bhavina Sharma)
Chairperson, Department of Commerce

B.COM. (HONS), 3RD SEMESTER
Business Mathematics

BCH-211

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to acquaint the students with mathematical knowhow to use it in business applications for better and robust decision making.

Unit –I

Algebra of Matrices, Determinants, Adjoint and Inverse of Matrices, Elementary operations on Matrices, System of Linear Equations, Leontief Input Output Model.

Unit -II

Compound Interest, Annuities, Time value of Money

Unit –III

Differentiation (Algebraic values only); Integration by substitution and by parts (algebraic values only)

Unit-IV

Linear Programming: Graphic Method (Two variables only), Simplex Method (up to three variables), Set theory.

Course Outcomes: After completion of this syllabus

- Students will be able to mathematical know how to use it in business applications for better and robust decision making.
- To learn the applications of matrices in business.

Suggested Readings: Latest Edition

1. Business mathematics by Dr. Amarnath Dikshit & Dr. Jitendra Kumar Jain.
2. Business mathematics by Dr. V.K. Kapoor – Sultan Chand & sons, Delhi
3. Business mathematics by Bari-New Literature publishing company, Mumbai.

Chyushat
(Dr. Bhavna Sharma)
Chhatrapati, Delhi

BCH-202

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM (HONS.) 4TH SEMESTER
Cost Accounting

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to educate the students in cost accounting to be applied in business and industry.

Unit I:

Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in an organization.

Material Control: Meaning and objectives of material control, material purchase procedure, and fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. **Labour Cost Control :** Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, **Overheads :** Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit II:

Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price.

Contract Costing: Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and Batch Costing.

Unit III:

Process costing (process losses, valuation of work in progress, joint and by-products)
Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Unit IV:

Standard costing and variance analysis: Meaning of standard cost and standard costing: Advantages, limitations and applications, Variance analysis – Material, labour variances, Overhead & Sales variances.

Course Outcomes: After completion of this syllabus

- Students will acquire technical skills to apply cost accounting in business and industry.
- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labor Cost.
- Student's Capability to apply theoretical knowledge in practical situation will be increased.

Bhishati
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

Suggested Readings: Latest Edition

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
2. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting. Prentice Hall.
3. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
4. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
5. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
6. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
10. Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.
11. Lucey, T. Costing. ELST, London.
12. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
13. Drury, Colin. Management and Cost Accounting. Cengage Learning.
14. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
15. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.
16. Hansen, Managerial Accounting, Cengage Learning

Bashishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

BCH-204
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS), 4TH SEM.
Advertising and Sales Management

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop marketing skills among students through understanding of advertising and personal selling concepts, forms, legal aspects, copy designing and promotion tactics

Unit-I

Advertising: Concept, Types, Forms and Importance, Advertising as a component of promotion.

Legal Ethical and Social Aspects of Advertising, Advertising objectives, DAGMAR approach.

Advertising Budget and Appropriation: Steps in preparation, items included, factors influencing size of advertising budget.

Unit-II

Advertising Message design and development- Advertising copy, approaches to copy writing, types of advertising copy, Components of Advertising copy: Message, Layout, Headlines, Logo, Illustration, Appeal.

Media Planning, Buying and Scheduling: Meaning, importance, problems of media planning; Steps in media buying, Principles of Media Scheduling, Methods of Media Scheduling.

Measurement of Advertising Effectiveness: Objectives, Importance and Methods.

Unit-III

Sales Management: Meaning and concept of Selling, Personal Selling, Sales Management. Objectives of Sales Management, Characteristics, Importance and Functions of Sales Management.

Sales Force Recruitment and Selection: Meaning, Significance, Aspects, Process and Sources of recruitment. Tenets of a sound selection plan, methods and procedure of selection.

Unit-IV

Sales Force Management and Compensation: Steps involved in sales force management, Methods of Sales Force Motivation, Methods of Sales Force Compensation, Components of Sales Force Compensation.

Sales Territory and Quotas: Meaning and Objectives of Sales Territory, Bases for designing sales territory, Procedure for setting up and revising sales territory, Assignment

Chhatrapati
Shavna Sharma
Chairman, Department of Commerce

of sales personnel to sales territories, Meaning and Objectives of Sales Quota, Methods of setting sales quota, factors considered while designing sales quotas

Sales Force Control: Tools and Techniques of control, Methods and Significance of Sales force Appraisal.

Course Outcomes: Understanding of advertising and personal selling concepts and confidence to be a salesperson or an entrepreneur.

Suggested Readings: Latest Edition

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. Chicago; Irwin.
2. Arens and Bovee, Contemporary Advertising, Irwin,
3. Sandage and Fryberger, Advertising, AITBS, Delhi,
4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. New Delhi, Prentice Hall of India .
5. O' Guinn, Advertising & Integrated Brand Production; Vikas Publishing House, New Delhi.
6. Wells, William, Burnett, John & Moriarty Sandra.

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BCH-206

Max Marks = 100

External Marks 80 and Internal Marks 20

**B.COM. (HONS), 4TH SEMESTER
Corporate Law-II**

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop an understanding and knowhow of laws, rules and regulations related to corporate world.

Unit-I

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, Agenda and Minutes. Resolution-meaning and types.

Unit-II

Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

Unit-III

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Unit-IV

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up. The Companies Act 2013 (Main Amendments and provisions).

Course Outcomes:

- After completion of this syllabus, the student will be able to familiarize with the provisions of the companies act, 2013.
- Students will be able to employ their possess skills to become a competent and efficient director/s, and company secretary.
- The students will use their knowledge as an internal and external member of a company. They will know the rules and provisions of companies act, 2013 and better handle the complexities of the business environment.
- The students will employ their skills as corporate consultants, professional promoters or as an assistant in any CA and CS firms.

Suggested Readings: Latest Edition

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law: Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law, Eastern Book Company, Lucknow.

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BCH-208
Max Marks = 100
External Marks 80 and Internal Marks 20

B.COM. (HONS.) 4TH SEMESTER
Entrepreneurship Development

Total Credits 4
L-4 T-0 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop entrepreneur skills among students through understanding of entrepreneurship concepts, dimensions, forms, source of business ideas.

Unit I

Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society' problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

Unit III

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Course Outcomes: :After completion of this syllabus

- Students will acquire entrepreneurial skills through understanding of entrepreneurship concepts.
- To develop employability skills among the students.

Suggested Readings: Latest Edition

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning

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Chairperson, Department of Commerce

2. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
3. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
4. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
5. Jain, Arun Kumar. Competitive Excellence: Critical Success Factors. New Delhi: Viva Books Limited. ISBN-81-7649-272-8.
6. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications. (Latest Editions)
7. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
8. SIDBI Reports on Small Scale Industries Sector.
9. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

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B.COM. (HONS.) 4TH SEMESTER

BCH-210 Indian Economy – Performance and Policies Total Credits 5
Max Marks = 100 L-4 T-1 P-0
External Marks 80 and Internal Marks 20 Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to understand the concept and measures taken for economic development, economic reforms and structural changes in different sectors of economy, unemployment and poverty.

Unit I: Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

Unit II: Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit III: Policy Regimes: a) The evolution of planning and import substituting industrialization. b) Economic reforms and liberalization.

Unit IV: Growth, Development and Structural Change: a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;

c) Changes in policy perspectives on the role of institutional framework after 1991.

d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

e) Demographic Constraints: Interaction between population change and economic development.

Course Outcomes: After completion of this syllabus

- Students will develop understanding of the concept and measures taken for economic development and economic reforms.
- They will learn about the execution part of the various planning and structural restructuring of the economic planning of India.

Suggested Readings: Latest Edition

1. Mishra and Puri, Indian Economics, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
3. Deepashree, "Indian Economy, Performance and Policies", Scholar Tech. New Delhi
4. Bettelheim. Charles India Independent. Chapters 1, 2 and 3.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
6. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.

Washikat
(Dr. Savna Sharma)
Chairperson, Department of Commerce

7. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
8. Nagaraj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly. pp. 2831-39.
9. Ray, S. K. Land Systems and its Reforms In India. Sections II & III, Indian Journal of Agricultural Economics. Vol. 51. Nos. 1 & 2.
10. Visaria, Pravin. Demographic Aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.
11. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
12. Vaidyanathan, A. India's Agricultural Development Policy. Economic and Political Weekly.
13. Sawant, S. D. and C. V. Achuthan. Agricultural Growth Across Crops and Regions: Emerging Trends and Patterns. Economic and Political Weekly. Vol. 30 A2-A13.
14. Krishnaji, N. Agricultural Price Policy: A Survey with Reference to Indian Foodgrain Economy. Economic and Political Weekly. Vol. 25. No. 26.
15. Chaudhuri, Sudip. Debates on Industrialisation. in T.J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
16. Chandra, Nirmal K. Growth of Foreign Capital and its Importance in Indian Manufacturing. Economic and Political Weekly. Vol. 26. No. 11.
17. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
18. Vaidyanathan, A. Poverty and Development Policy. Economic and Political Weekly.

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Chairperson, Department of Commerce

B.COM. (HONS) 4TH SEMESTER

BCH-212

Comprehensive Viva Voce

Total credit 1

Max Marks = 50

External Marks 50

An external examiner as approved from the panel of examiners will be invited for comprehensive viva voce examination along with an internal examiner as approved by the Chairperson. Students are to prepare the syllabi from the all subjects taught in all semester of the Program for the same. The objective is to improve the presentation skills and confidence of the students to face mock interviews.

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Chairperson, Department of Commerce

B.COM. (HONS) 5TH SEMESTER

BCH-301

Financial Management

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to develop an understanding of finance, financial objectives, financial management, financial decisions, financial theories to enhance the skills required to manage finance and take financial decisions

Unit-I:

Financial Management: Evolution of Finance, Meaning; Objectives (Profit Max and Wealth max); Functions of Financial Management; Organization of the Finance Function.

Financial Planning: Over capitalization and under capitalization.

Cost of capital: Meaning; significance and Measurement: cost of equity, Debt, preference shares, retained Earning and the weighted average Cost of Capital.

Unit-II:

Leverage analysis: Operating, financial and composite leverage; EBIT-EPS Analysis and point of Indifference.

Capital Structure: Meaning, importance, determinants; Theories of capital structures

Dividend policy: meaning; types, determinants and importance. Dividend model: Walter Model; Gordon model and MM hypotheses.

Unit-III:

Working Capital: meaning; determinants, nature, significance and estimation. Practical problems in working capital management. Management of working capital in India.

Working Capital Financing: approaches of financing working capital. Various short-term and long-term sources of financing working capital.

Unit-IV

Management of Cash and Marketable securities: Objectives; motives for holding cash; factors determining cash needs; cash management models. Marketable securities: Meaning, characteristics and selection criterion.

Receivable Management: objectives; credit and collection policies; credit terms. Practical problems.

Inventory management: objectives; various methods of valuation of inventories; techniques. Practical problems.

Course Outcomes: After completion of this syllabus

- Students will develop understanding of finance, financial objectives, financial management and financial theories to enhance the skill required to take financial decisions.
- Understand the objectives and functions of financial accounting.

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Dr. Bhama Sharma
Department of Commerce

Suggested Readings: Latest Edition

1. M.Y. Khan and P.K. Jain 'Financial Management'
2. I.M. Pandey 'Financial Management Theory and Practice'
3. Parsana Chandra 'Financial Management Theory and Practice'.
4. Aggarwal and Aggarwal 'Financial Management' Hindi Medium.
5. Van Horse, James C 'Financial Management and Policy

Chaitanya
(Dr. Anurupa Sharma)
Chaitanya, Department of Commerce

BCH- 303

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM (HONS) 5TH SEMESTER
Taxation Law-I

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to understand the concept related to tax and learn its application in real life.

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from Salaries (including retirement benefits).

Unit-III

Income from House property, Profits and Gains of Business or Profession, Depreciation, Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

Course Outcomes: After completion of this syllabus

- Students will develop understanding of the concepts related to income tax and its application in real life.
- Understand the meaning of person, assessee, previous year, assessment year, total income.
- Identify the residential status and incidence of tax and solve problems
- Compute taxable income from salary
- Compute taxable income from house property
- Understand the meaning of business and profession and compute taxable income

Suggested Readings: Latest Edition

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

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B.COM (HONS) 5TH SEMESTER
BCH-313 CURRENT ISSUES & SOCIETAL DEVELOPMENT

Max Marks = 100

External Marks 80 and Internal Marks 20

No Credit

L-2 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: Have a brief knowledge of laws of India and an understanding of the formal dispute redressal mechanisms that exist in India.

Unit – 1 Legal Literacy

- Law relating to Hindu Marriage, Dowry, Sexual Harassment of Women, Consumer Protection Act, 2000
- Fundamental Rights of citizens, Rights in relation to police, Right to information, Lokayukt, Right of Children to Fee and Compulsory Education Act, 2009. meaning, types & enforcement of fundamental rights.
- Property Rights, Human rights, Right to Maintenance, Object and Scope of Motor Vehicle Act-1988.
- Labour Law, Trafficking in Human Beings

Unit – 2 Financial Literacy

- Salary: Concept and components like Basic, DA, TA, HRA, Child Education Allowance etc.
- Business Income and Agricultural Income: Concept and difference between the two.
- Banks: Types and functions
- Post Office: Current saving schemes for individuals.
- Investment opportunities: Debt, Equity and Mutual Funds (concept, Merits and Demerits of each types). Procedure for applying and availing of loans for entrepreneurship and home construction/purchase from Banks.

Unit –3 Gender Sensitization alongwith stories of Patriots/ Martyr & Historical Play Veer Shiromani Maharaja Surajmal

- Introduction: Sex and Gender
- Types of Gender: Gender Roles and Gender Division of Labour
- Gender Stereotyping and Gender Discrimination
- From Women Studies to Gender Studies: A paradigm Shift
- Introduction Gender Roles: Power relations, Human Development indicators and gender disparity
- Social Dynamics of Gender Patriarchy and Gender –Power
- Caste, Class and Gender
- Stories of Patriots: Bhagat Singh, Rajguru, Sukhdev, Rani Lakshmbai, Behan Subhasini Devi
- Historical Play: Veer Shiromani Maharaj Surajmal

Unit – 4 Urban Planning

- History of Human Settlement & Planning Principles
- Housing & Community Planning
- Planning Theory and Techniques
- Urban Ecology & Environment Planning

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Chairperson, Department of Commerce

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- Transportation Planning
- Urban Infrastructure Planning
- Urban regeneration & Conservation Techniques
- Urban Development Models

Course Outcomes:

Suggested Readings:- Latest Edition

- Towards Legal Literacy : An Introduction to Law in India, Kamala, sanakaran & Ujjwal Kumar Singh ISBN: 9780195692228.
- Creating Lagal Awareness, edited by Kamala Sankaran and Ujjwal Singh(Delhi: OUP, 2007)
- Multiple Action Research Group, Our Laws Vols 1-10, Delhi. Available in Hindi also.
- Indian Social Institute, New Delhi, Legal Literacy Serials Booklets. Available in Hindi also.
- S.P. Sathe, TOWARDS Gender Justice, Research Centre for Women's Studies, SND Women's University, Bombay, 1993.

Bashishat
(Dr. Bhawna Sharma)
Chairperson, Department of Commerce

B.COM. (HONS.) 5th SEMESTER

DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group A	BCH - 305	Retail Management
	BCH - 307	Insurance & Risk Management
	BCH - 309	Investment Analysis
	BCH -311	Financial Institutions
	BCH-315	Industrial Internship

Shrinat
(Dr. Shrinat Sharma)
Chairperson, Department of Commerce

B.COM (HONS) 5TH SEMESTER

BCH- 305

Max Marks = 100

External Marks 80 and Internal Marks 20

Retail Management

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The objective of this course is to impart knowledge related to retailing concepts, policies and details related to retailing business in real world.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Future of retailing in India. Career option in retailing; Technology induction in retailing.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; **Cash and carry business** - Meaning, nature and scope; Retailing models - Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model"; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; objectives, Developing retailing strategies, action plans, pricing strategies and location strategies.

Course Outcomes: Knowledge related to retailing concepts, policies and details related to retailing business in real world.

Suggested Readings: Latest Edition

1. Retailing Management – Swapna Pradhan
2. Retail Management – Gibson Vedamani
3. Channel Management & Retail Management – Meenal Dhotre

Chairperson
(Dr. Praveen Sharma)
Chairperson, Department of Commerce

B.COM (HONS.) 5TH SEMESTER

BCH- 307 Insurance and Risk Management
Max Marks = 100
External Marks 80 and Internal Marks 20

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop an understanding of concepts, importance, types of insurance and procedures related to insurance and risk management.

Unit- I

Fundamentals of Risks: Basic concepts, classification; Identification and Evaluation of risk, Process of risk management; Risk control loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

Unit- II

Insurance- History and Development; Meaning; Nature; Importance; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-III

Life Insurance: Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.

Unit- IV

General Insurance, Marine Insurance- Main Elements, Types of Marine Insurance policies, Marine Losses. Fire Insurance- Elements, Premium Determination, Types of Policies.

Course Outcomes:

- After completion of this syllabus, the student will be able to understand the concept of risk. They will be able to use the knowledge to handle the risk of any firm and manage the risk well with the risk management.
- The students will be able to understand insurance and its principles well.
- They will possess their knowledge and skills as an agent of the insurance sector.
- They will also be able to help the organizations for taking the insurance policies (fire, marine, general insurance) required for any organization to minimize the risk.

Suggested Readings: Latest Edition

1. Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
2. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Life Insurance Corporation Act, 1956.
5. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
6. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S. Chand and Co., New Delhi.

Bashihat
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Department of Commerce

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

7. Mishra, M.N., Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

Bashirhat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B.COM (HONS) 5TH SEMESTER

BCH- 309

Max Marks = 100

External Marks 80 and Internal Marks 20

Investment Analysis

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to develop the knowledge and interest with regard to investment through imparting understanding of investment avenues, market theories, investment analysis, options, derivatives and Bombay Stock Exchange.

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, Types, uses, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

Course Outcomes: After completion of this syllabus

- They will develop understanding of investment avenues, market theories, investment analysis, options, derivatives and Bombay Stock Exchange.
- They will also learn about the various rationalities and permutation and combinations while making investment decisions.

Suggested Readings: Latest Edition

1. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi.
2. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., Investments, Prentice Hall of India, New Delhi.
3. Bhalla, V.K. security analysis and Portfolio management, Sultan Chand, New Delhi.
4. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis, McGraw Hill, International Edition (finance Services) New York.

Chaitanya
Chairperson, B.Com. (Hons) Committee

BCH- 311

Max Marks = 100

External Marks 80 and Internal Marks 20

**B.COM (HONS.) 5TH SEMESTER
Financial Institutions**

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to impart learning on financial institutions in India, their functions and significance in mobility of resources and economic development.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile. Export-Import (EXIM) Bank of India: History, Functions, Business profile, Exports, Project & Services, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Types of Treasury Bills, Treasury Bill Market, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, Merchant Banker as lead managers.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

Course Outcomes: Knowledge of financial institutions in India, their functions and significance in mobility of resources and economic development.

Chhat
(Dr Bhavna Sharma)
Chairperson, Department of Commerce

Suggested Readings: Latest Edition

1. Chandler M.V. and Goldfeld S.M., Economics of Money and Banking, Harper and Row, New York.
2. Gupta Suraj B., Monetary economics, S. Chand and Co., New Delhi.
3. Gupta Suraj B, Monetary Planning in India, Oxford, Delhi.
4. Bhole L.M., Financial Markets and Institutions; Tata McGraw Hill, New Delhi.
5. Hooda R.P., Indian Securities Market-Investors view point, Excel Books, New Delhi.
6. R.B.I., Functions and Working.
7. R.B.I., Report on currency and finance.
8. R.B.I., Report of the Committee to Review the Working of the Monetary System: Chakravarty Committee.

Blasnikat
Dr. Bhavna Sharma
Overseer, Department of Commerce

B.COM (HONS) 5TH SEMESTER

BCH- 315

Industrial Internship

Total Credits 5

Max Marks = 100

Internal Practical= 20 Marks

**External Practical =80 Marks (40 Marks = Training Report; 40 Marks = Presentation/
Viva -Voce)**

Course Objectives: The objective of this course is to impart practical knowledge related to organization.

Duration: 1 month/ 40 Hours

Students who opt for this course shall make direct arrangements with the organization and seek approval from the department. If the student is unable to get the approval from any organization for internship, she will have to inform the same to the Incharge / Chairperson within 15 days of commencement of the semester to make necessary arrangements for the internship. There will be no interchange of candidate from one organization to other organization by their own. The internship can be with any organization on the areas such as:

- **Human Resources Management** – Sustainable HRM Practices, Temporal Leadership, Green HRM, Servant Leadership, Human Resource Management Practices
- **Leadership and Ethics** – Delegation & empowerment – Conflict resolution – Change management
- **Business Economics** – Macroeconomics, Microeconomics, International Business
- **Corporate Strategic Management** – Competitive Strategy, Corporate Strategy, Business Strategy
- **International Business Management** – Organizational leadership – People management – Strategic planning – Business-oriented computer applications.
- **Accounting/ Finance** - Vouching, inventory management, accounts keeping systems specific to the type of organization, auditing procedures, working of accounts department.

Guidelines:

Leave provision- 01 day off and festivals and national holiday given by the organization. Attendance in the internship would be calculated on the basis of certificate issued by the concerned officer of the department in which the student takes internship. Student who is unable to complete the internship will have to complete it within next two months' time period of the related semester.

A student who opts for 'Industrial Internship' as a Discipline Specific Elective Course in 5th semester of B. Com. (Hons.) shall prepare a Training Report on any one area (in which she worked as intern in the organization). The candidate shall be required to submit three copies of her report on industrial internship at least one week before the commencement of 5th semester examinations as the case may be.

The viva-voce/presentation of the Industrial internship shall be conducted by the following board of examiners: -

- a) The Chairperson or Coordinator
- b) One External Academician belonging to the discipline of Commerce to be nominated by the Chairperson, Department of Commerce
- c) One Internal faculty member

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Chairperson, Department of Commerce

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The Industrial internship shall be evaluated by the external examiner and internal examiner jointly.

Course Outcomes: Knowledge and skills developed among the students while working as intern in the organization. They know much more about the activities related to real world.

Bhavina
(Dr. Bhavina Sharma)
Chairperson, Department of Commerce

B.COM (HONS) 6TH SEMESTER

BCH- 302

Management Accounting

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to educate the students in management accounting to be applied in business and industry.

Unit I:

Management Accounting-An Introduction: Definition; Place, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

Unit II:

Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing, Applications of BE regarding sales-Mix, Product Lines.

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Cash Budget, Zero base budget, Programme and performance budgets.

Unit III:

Capital Budgeting: Meaning, nature, need, importance, appraisal methods, capital rationing.

Ratio Analysis: meaning of ratios, classification of ratios: Liquidity Ratios, profitability ratios, Solvency ratios, Turnover ratios, Advantages and limitations of ratio analysis.

Unit IV:

Fund Flow Statement: Meaning, objectives and advantages, limitations and accounting procedure

Cash Flow Statement: Meaning, objectives, limitations and accounting procedure, AS-3 Provisions, Difference between Fund Flow Statement and Cash Flow Statement

Course Outcomes: After completion of this syllabus

- Students will be acumen to use management accounting principles in business and industry.
- Evaluate the financial position by using ratios.
- Gain knowledge about the preparation of fund flow statement.
- Evaluate the financial position of a concern through cash flow statement.
- Identify the capital budgeting decisions

Suggested Reading: Latest Edition

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delh.

Bashishat
Dr. Bhavina Sharma
Chairperson, Deptt. of
B.Com. (Hons.)

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
4. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
5. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
6. Drury, Colin. Management and Cost Accounting. Cengage Learning.
7. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
8. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.
9. Hansen, Managerial Accounting, Cengage Learning

Bhavishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B.COM (HONS.) 6TH SEMESTER

BCH- 304

Taxation Law-II

Max Marks = 100

Total Credits 5

External Marks 80 and Internal Marks 20

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit). Simple calculator is allowed.

Course Objectives: The aim of this course is to improve the skills and knowhow related to Income tax filling and filing of return, rebates, relief, recovery refund and functions of Income Tax agencies.

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)

Unit – II

Assessment of Hindu undivided families; Assessment of firms & Association of persons.

Unit – III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS), Advance payment of Tax.

Unit – IV

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions. Guidelines relating to filling up of various forms of income tax- Form-16 & other.

Course Outcomes: After completion of this syllabus

- Skills and knowhow related to income tax, filing of return, rebates, relief, recovery refund and functions of Income Tax agencies.
- Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure.
- Compute income tax liability of individuals.

Suggested Readings: Latest Edition

1. Direct Taxes Law & Practice: Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice: Dr. V K Singhania, Taxman Publications.
3. Direct Taxes Law & Practice: Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
4. Simplified Approach to Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra

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Chairperson, Department of Commerce

B.COM (HONS.) 6TH SEMESTER
Environmental Studies

पर्यावरण अध्ययन

Maximum Marks: 100
Time: 03 Hours
Credits: 04

External Marks: 80
Internal Marks: 20
Code: EVS 201

वाह्यकरण का उद्देश्य: पर्यावरण सम्बंधित विषयों के प्रति विद्यार्थियों को संवेदनशील बनाना। विभिन्न गतिविधियों के द्वारा विद्यार्थियों में स्वच्छ और हरित चेतना जगाना जैसे पौधारोपण, जल व बिजली संरक्षण और हरे व स्वच्छ परिसर कायम आदि। इसके अलावा विभिन्न व विविध-वाक्य स्तर पर ईको-बन्धन गठन करने की योजना बनाई जाएगी जो कि एक सबसे महत्वपूर्ण उद्देश्य है। जिसके द्वारा पर्यावरण के प्रति जागरूकता फैलाने की विभिन्न मूक शुरु की जाएगी। प्रत्येक विद्यार्थी को एक से अधिक ईको-बन्धन का गठन करने का।

इकाई 1

पर्यावरण अध्ययन का परिचय - पर्यावरण अध्ययन की प्रकृति: क्षेत्र और महत्व, सतत विकास अवधारणा।

प्राकृतिक संसाधन - भूमि संसाधन: भूमि का हास, मृदा अपघटन और महसुधीकरण, वन संसाधन: वनों की कटाई कारण और उनका एवं वन निर्माण के वन और नजातियों पर प्रभाव। जल: सतही जल और भूजल का उपयोग और शोधन। पानी को नष्ट कर टकराव। ऊर्जा के ससाधन नवीकरणीय और अनवीकरणीय: वैकल्पिक ऊर्जा के ससाधन का उपयोग प्रकरण अध्ययन।

इकाई 2

पारितंत्र - पारितंत्र की परिभाषा, पारितंत्र की संरचना और बचपे ऊर्जा का प्रवाह। खाद्य शृंखला। खाद्य जाल और पारिस्थितिक तंत्र का पारितंत्र के प्रकार, प्रकरण अध्ययन।

जैव-विविधता और संरक्षण - जैव-विविधता का संरक्षण परिभाषा, मूल्य, अनुवांशिक प्रजातिय और पारितंत्र विविधता, भारत के जैव-भौगोलिक क्षेत्र, विश्व में जैव-विविधता के अति सक्रिय क्षेत्र: भारत एक महसु जैव-विविधता राष्ट्र के रूप में, भारत की विलुप्तप्राय और स्थानिक प्रजातियाँ, जैव-विविधता को खतरा व उसका संरक्षण।

इकाई 3

पर्यावरण प्रदूषण - पर्यावरण प्रदूषण: प्रकार, कारण, प्रभाव और नियंत्रण: वायु, जल, मृदा और ध्वनि प्रदूषण, नाभिकीय खतरा, ठोस अपशिष्ट और उसके प्रबंधन: भूमंडलीय तापमान में वृद्धि, ओजोन परत का क्षरण, अम्लीय वर्षा व उनके प्रभाव, प्रदूषण प्रकरण अध्ययन।
आपदा प्रबंधन - सूखा, बाढ़, भूकंप, चक्रवात, सुनामी और भूस्वतन।

इकाई 4

पर्यावरण नीतियाँ और प्रथाएँ - पर्यावरण हेतु कानून: पर्यावरण सुरक्षा अधिनियम (1986), वायु (प्रदूषण निवारण और नियंत्रण) अधिनियम (1986), जल (प्रदूषण निवारण और नियंत्रण) अधिनियम (1974), वन्यजीव (संरक्षण) अधिनियम (1972), वन संरक्षण अधिनियम (1980)।

मानव समुदाय और पर्यावरण - मानव जनसंख्या वृद्धि: प्रभाव व नियंत्रण, औषधि व्यवसाय: आदक पदार्थ व उनके प्रभाव पर्यावरण आन्दोलन विषयों, मूक छाटी (साइलेंट वेली), पर्यावरण नैतिकता: भारतीय एवं अन्य धर्मों का पर्यावरण संरक्षण में भूमिका।

क्षेत्र कार्य - (किन्हीं दो गतिविधियों पर केवल आन्तरिक मूल्यांकन के लिए रिपोर्ट लिखें)

1. अपने इलाके की पर्यावरणीय समस्याओं का वर्णन करना और उनके निदान के बारे में सुझाव देना।
 2. एक स्थानीय प्रदूषित क्षेत्र का गणना - शहरी/ ग्रामीण/ औद्योगिक/ कृषि क्षेत्र/ दूषित जल उपचार संयंत्र।
 3. पर्यावरणीय सम्पदाओं के प्रलेखन के लिए एक क्षेत्र का गणना: नदी/ वन/ वनस्पति/ जीव/ औषधि उपान।
 4. धरतू अपशिष्ट पदार्थों में से जैव निम्नीकृत व अजैव निम्नीकृत घटकों को अलग करके उरार्थों को खाल बनाना।
- * विद्यार्थियों को पर्यावरणीय मुद्दों के बारे में जागरूक करने के लिए दैली, पत्रांतरी, निबंध व गारा लिखना और चित्रकला प्रतियोगिता आदि आयोजित की जाएगी। कवाज, पानी, व बिजली संरक्षण, पॉलिथीन मुक्त परिसर व पॉलिथीन मुक्त पर्यावरण, एक विधायी एक पेड़ अभियान आदि की शुरुआत की जाएगी। इसके अलावा विद्यार्थियों को स्वच्छ भारत त्वक्ष्य में योगदान देने के लिए प्रोत्साहित किया जाएगा।

परीक्षक के लिए निर्देश

The examiner is requested to set nine questions in all taking two questions from each unit and one compulsory question. The compulsory question will consist of four parts and will be distributed over the whole syllabus. The candidate is required to attempt five questions in all by selecting at least one question from each unit along with one compulsory question.

Washishat
(Dr. Bhavana Sharma)
Chairperson, Department of Commerce

ENVIRONMENTAL STUDIES

Maximum Marks: 100

Time: 03 Hours

Credits: 04

External Marks: 80

Internal Marks: 20

Code: EVS 201

Course Objectives: To sensitize the students about environmental concerns and issues, to create a clean and green consciousness among students through various activities e.g. tree plantation, water conservation, energy conservation and green & clean campus drive etc. Moreover, constitution of Eco-Club at departmental and university level would be planned i.e. one of the most important objective. Through which different environmental awareness campaigns would be initiated. Every student will become a member of Eco-Club.

Unit 1

Introduction to Environmental Studies - Nature of environmental studies; scope and importance; concept of sustainable development.

Natural Resources - Land resources: land degradation; soil erosion and desertification. Forest resources: deforestation; causes and impacts of mining and dam building on forests and tribal people. Water: use and over-exploitation of surface and ground water; conflicts over water. Energy resources: renewable and non renewable, use of alternate energy sources, case studies.

Unit 2

Ecosystems - Definition; structure and function of an ecosystem; energy flow, food chains, food webs and ecological succession; types of ecosystems; case studies.

Biodiversity Conservation - Definition; value; genetic, species and ecosystem diversity; Biogeographic zones of India; hot spots of biodiversity; India as a mega-biodiversity nation; endangered and endemic species of India; threats and conservation of biodiversity.

Unit 3

Environmental Pollution - Type, causes, effects and controls measures of: air, water, soil and noise pollution. Nuclear hazards. Solid waste and its management, global warming, ozone layer depletion, acid rain and their impacts, pollution case studies.

Disaster management: Droughts, floods, earthquake, cyclones, tsunami and landslides.

Unit 4

Environmental Policies and Practices - Environment Protection Act (1986), Air (Prevention & Control of Pollution) Act (1981); Water (Prevention and control of Pollution) Act (1974); Wildlife Protection Act (1972); Forest Conservation Act (1980).

Human Communities and the Environment - Human population growth; impacts and control. Drug abuse: drugs and their effects. Environmental movements: Chipko and Silent valley movements. Environmental ethics: role of Indian and other religions in environmental conservation.

Field Work - (write report on any two activities for internal assessment only)

1. To explain environmental issues of your area and suggest some solution for them
 2. Visit to a local polluted site-urban/rural/industrial/agricultural/sewage treatment plant.
 3. Visit to an area to document environmental assets: river/forest/flora/fauna/herbal park.
 4. Segregation of biodegradable and non biodegradable domestic solid waste to prepare its compost
- * The rally, quiz, essay and slogan writing and painting competitions etc. would be organized to aware the students about environmental issues. The campaigns like: paper, water and electricity conservation, polyethylene free campus and polyethylene free environment, one student one plant campaign etc. would be initiated. Moreover, students would also be provoked to contribute in Swachh Bharat Mission.

Instruction for Examiner

The examiner is requested to set nine questions in all taking two questions from each unit and one compulsory question. The compulsory question will consist of four parts and will be distributed over the whole syllabus. The candidate is required to attempt five questions in all by selecting at least one question from each unit along with one compulsory question.

Chaitanya
Chairperson, Department of Environmental Studies

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

DISCIPLINE SPECIFIC ELECTIVE GROUP B

Discipline Specific Elective (DSE) Group B	BCH - 306	International Business/ Trade
	BCH - 308	Accounting through Computers
	BCH - 310	Consumer Affairs and Customer Care
	BCH - 312	Project Work

Bhavishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B.COM (HONS.) 6TH SEMESTER

BCH- 306

International Business/Trade

Total Credits 5

Max Marks = 100

L-T-P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to impart knowledge on International business and trade, its modes, challenges, components, theories, approaches, logistics and distribution in order to prepare the students to enter the arena of globalization with an understanding of its working environment.

Unit -I

International Business: - An overview; Domestic various International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

Course Outcomes: After completion of this syllabus

- Knowledge on International business and trade, its modes, challenges, components, theories, approaches in order to prepare the students to enter the arena of globalization with an understanding of its working environment.
- They will learn about various competitive strategies formulation and effective implementation in order to have edge over their international counter parts.

Suggested Readings: Latest Edition

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operations (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business-competency in the Global Marketplace (New Delhi: Tata McGraw Hill).

Bhashishat
Dr. Bhavna Sharma
Chairperson, Department of Commerce

B.COM. Curriculum and Scheme w.e.f. July 2022 - CBCS

3. Sundaram, Anant K and Steward J. Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., Internationa Business: Concept, Environment and Strategy (new Delhi; Pearson Education).
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance Thomson Learning Singapore.

Bhavishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B.COM. (HONS) 6TH SEMESTER

BCH- 308

Accounting through Computers

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to acquaint the students with essential skills of using computer and its packages in business data processing, analysis and accounting.

Unit-I

MS-Word - Overview, Creating, saving, opening, Page Layout - Formatting Pages, Margins, References, Paragraphs and Sections, Page Background, Paragraph. Indents & Spacing. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing Text. Finding & Replacing Text, inserting Page Breaks, Page numbers, Book Marks, Symbols & dates. Using Tabs and Tables, Header and Footer, Printings. Mail Merge, REVIEW & VIEW options, using Help option

MS-Excel – Overview , Workbook & Worksheet overview & Difference. Entering information. Worksheet creating. Opening and saving workbook. Formatting Number and texts. Protecting cells. Creating and Printing Chart, and Graphs. Using Formula in Excel. Page Layout, Data Controlling. REVIEW & VIEW options, using Help option

Unit-II

Financial Analysis Tools using computer - Cash Flow/Fund Flow analysis, Ratio Analysis, Frequently used Checks/ Validation of Inputs.

Financial Reports- Financial Statement Analysis and Presentation the data through reports (i.e. horizontal analysis, vertical analysis and comparative periods)

Unit-III

Introduction to Tally, Journal Entry, Ledger posting and Trial Balance through Tally.

Unit-IV

Preparation of Final Accounts through Tally.

Course Outcomes:

- After completion of this syllabus, the student will be able to understand the MS-word & Ms.Excel better.
- The students will be able to better understand and use the computer skills to handle the business transactions with the help of MS-word and MS-Excel.
- The students will understand the tally software. They will also use the skills to manage the accounts of any firms or companies.
- The students will use the practical knowledge of Ms. Excel, Ms. Word and tally software to prepare the financial statement and financial reports of their organization well in future.

Bhavna Sharma
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

Suggested Readings: Latest Edition

1. Donald Cooper and Pamela Schindler, Business Research Methods, Tata McGraw Hill.
2. Gujarati D N and Sangeetha, Basic Econometrics, Tata McGraw Hill.
3. Marketing Research, Rajendra Nargundagkar, Tata McGraw Hill.
4. Leon & Leon, Introduction to Computers, Vikas Publishing House, New Delhi.
5. Junne Jamrich Parsons, Computer Concepts, Thomson Learning , Bombay.
6. Comer 4e, Computer networks and Internet, Pearson Education
7. White, Data Communications & Computer Networks, Thomson Learning, Bombay

Bhashishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

BCH- 310

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM. (HONS) 6TH SEMESTER

Consumer Affairs and Customer Care

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: The aim of this course is to comprehend the concepts and criticalities of consumer operations and markets so that their needs can be catered to well and a higher level of satisfaction is achieved in business. The subject also imparts knowledge related to Consumer Protection Act in depth.

Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit II: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit III: Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Industry Regulators and Consumer Complaint Redressal Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI


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Unit IV: Consumer Movement in India; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Course Outcomes: After completion of this syllabus

- Students will understand consumer and its related acts with the grievances.
- Analyse consumer exploitation and remedial measures to eliminate such exploitation.

Suggested Readings: Latest Edition

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. The Consumer Protection Act, 1986

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India. New Delhi.

Websites:

- www.ncdr.nic.in
- www.fcamin.nic.in
- www.consumeraffairs.nic.in
- www.iso.org.in
- www.bis.org
- www.ascionline.org.in
- www.trai.gov.in
- www.irda.gov.in

Bhashishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

B. COM. (HONS) 6TH SEMESTER
Project work

Total Credits 5
L-0 T-1 P-8

BCH- 312

Max Marks = 100

Internal assessment= 20

External Viva= 80 (40 Project report; 40 Presentation/ Viva- Voce)

Course Objectives: To develop the research aptitude among the students

A student who opts for 'Project Work' as a Discipline Specific Elective Course in 6th semester of B. Com. (Hons.) shall prepare a Project – Report on any one subject (latest Development) of the concerned semester. The faculty members will submit a list of the titles of the Project Reports (to be allotted to the students) to the Chairperson in the first week after commencement of 6th semester. The work for project shall be done after the classes are over and on holidays of the University because it is not based on training. The candidate shall be required to submit three copies of his Project Report duly signed by the supervisor at least one week before the commencement of 6th semester examinations as the case may be.

The written part of the Project Report and viva voce shall account for 80 marks and the internal assessment marks shall account for 20 marks

The viva-voce/presentation of the Project Report shall be conducted by the following board of examiners: -

- a) The Chairperson or Coordinator
- b) One External Academician belonging to the discipline of Commerce to be nominated by the Chairperson, Department of Commerce
- c) One Internal faculty member

The Project Report shall be evaluated jointly by the external examiner and internal examiner.

Course Outcomes: Research skill and knowledge will develop among students.


(Dr. Bhavna Sharma)
Chairperson, Department of Commerce