

STAREX UNIVERSITY, GURUGRAM



SCHOOL OF COMMERCE & MANAGEMENT

Bachelor of Commerce (Pass)

**Ordinance, Scheme of Examination and Syllabi
(2018 Onwards)**

(Approved by AC, BOM & Governing Body in its meetings held on.....)

Ordinance, Scheme of Examination and Syllabi

B.Com (Pass)

Saved as provided in the First Ordinance of the University, this Ordinance shall contain the following-

- 1. Title and Commencement**

This Ordinance shall be called the Ordinance of Starex University and shall be effective from the Academic Session 2017-18.
- 2. Duration of the Course**

The duration of B.Com (Pass) Degree Course shall be of three academic years. Each year shall be divided in two Semesters i.e. semester-1, semester-2. Accordingly, the three years shall consist in Six Semesters. However, a student is required to pass out the said Course within a maximum period of 5 years from the date of admission to 1st Semester where after he/she shall stand unfit for the Course.
- 3. Admission and Eligibility**
 - a) Candidate should have passed Senior Secondary Examination (10+2) with 45% marks or equivalent Exams. from Board of School Education, Haryana or any recognized Board.
 - b) Candidate who has been placed under Compartment in one subject only at 10+2 Exams- may be allowed to admit provisionally in B.Com (Pass) Part-1 at his/her own risk/responsibility subject to passing their Compartmental subject before commencement of the Examination of 1st semester of the year. The candidate should submit an affidavit in this regard, if such a candidate fails to clear the Compartmental subject in the stipulated period, his/her provisional admission of B.Com (Pass) Part-1 shall be cancelled by the university ab-initio.
- 4. Admission Schedule and Submission of Examination Forms and Fee**

The admission schedule along with the last date for submission of admission forms and fee shall be fixed by the Vice-Chancellor from time to time and displayed by the University.
Date of Exams. and fee shall be fixed by the Vice-Chancellor and notified by the Controller of Examinations.
- 5. Change of Branch/ Discipline**

A student will be entitled to change/switch over Branch/Discipline within 15 days after the commencement of Academic Session where after no change will be allowed. Such a student must be eligible for admission to the Branch/Discipline intended to be admitted to.
- 6. Promotion to Higher Semester(s)**

The student shall be promoted to 2nd, 4th and 6th Semester automatically without any condition of passing minimum number of papers. For promotion from 2nd to 3rd Semester, the student shall have to clear at least 50% paper of 1st and 2nd Semester taken together. For promotion from 4th to 5th Semester, the student shall have to clear at least 50% papers of 3rd and 4th Semester taken together.
- 7. Reappear Examinations**

Re-appear Examinations for odd Semesters will be held along with the regular Semester Examinations of these Semesters in December and those of even Semesters along with the regular examinations of these Semesters in May. However, the re-appear examination of 6th semester may be held in December along with the odd Semester examinations.
- 8. Medium of Instruction and Examination**

The medium of instructions and writing question papers shall be both English and Hindi.

9. Types of Courses/Subjects Offered

- a) **Core Courses/Subjects (To be studied in 1st to 4th Semester)**
The course which is to be studied compulsorily as a core requirement is a Core Course as depicted in Annexure 01.
- b) **Elective Course (To be studied in 3rd to 6th Semester)**
A course to be chosen from a prescribed pool of course is an Elective Course as depicted in Annexure 01.
- c) **Discipline Specific Elective Course (DSE)
(To be studied in 5th & 6th Semester)**
The elective courses to be offered by the main Discipline/Subject of study is referred as the Discipline Specific Elective Course as depicted in Annexure 01.
- d) **Generic Elective Course (GE) (To be studied in 5th & 6th Semester)**
An elective course chosen from an unrelated Discipline/Subject, with an intention to seek exposure, is called a Generic Elective as depicted in Annexure 01.
- e) **Ability Enhancement Course (AEC)**
Ability Enhancement Courses are:
 - i) Ability Enhancement Compulsory Course (AECC) (To be studied in 1st and 2nd Semester)
 - ii) Skill Enhancement Course (SEC) (To be studied in 3rd to 6th Semester)

10. Type of Examinations

Wherever not otherwise provided in any Course Ordinance there will be two types of Examinations.

- (a) **End term:** End term Examination shall be held at the end of each Semester and will cover the entire syllabus for that Semester. First, Third and Fifth Semester Examinations shall ordinarily be held in the month of December and Second, Fourth and Sixth Semester Examinations in the month of May.
- (b) **Internal Test:** There may be one/two Internal Assessment test(s) in each Semester. Each Internal Assessment test will cover the syllabus taught up to the date of test.

11. Scheme of Examinations

25% marks of the total marks of the concerned subject shall be earmarked for Internal Assessment.

- a) **Distribution of Marks**

i) Theory	75
ii) Internal Assessment	25
iii) Practical	

(Wherever provided)
- b) **Pass Percentage**

Theory:

 - i) 35% marks in written paper.
 - ii) 35% marks in written paper and Internal Assessment taken together.

Practical: (Wherever provided)

 - i) 35% marks in Practical.

- ii) 35% marks in Practical and Internal Assessment taken together.
- Viva-Voce:** (Wherever provided)
- i) 35% marks in Viva-Voce separately.

Note:

- i) In case, a student **fails to secure 20% marks in Internal Assessment in Theory** of a particular subject, he/she shall be detained from appearing in the Theory paper examination of that Subject and so for Practical exam (Wherever provided).
- ii) A list of detained students and the students detained due to shortage of attendance shall be forwarded to the Examination Branch by the School/Faculty before a week from the date of Commencement of Examination.

c) Components of Internal Assessment

The Internal Assessment marks shall comprise the following-

- | | | |
|------|--------------------------------------|----------|
| i) | Attendance | 10 Marks |
| ii) | Internal Test | 10 Marks |
| iii) | Assignment/Seminar/Presentation etc. | 05 Marks |

NB.

- i) In case, a student is detained from appearing in the Examination of Theory and/or Practical having failed to secure 20% marks in Internal Assessment, he/she may improve the same for appearing in the relevant subsequent Examination. In all other cases, the marks of Internal Assessment shall be carried forward for the subsequent examination.
- ii) The concerned teacher shall preserve the records of the Internal Assessment and shall make the same available as and when required.
- iii) The concerned School/Faculty shall display the marks of Internal Assessment on the Notice Board for information of the students.

12. Eligibility to appear in the Examination

The Student should fulfill the following criteria to be eligible for appearing in the end term examination-

- i) He/she should bear a good moral character.
- ii) He/she should be on the rolls of the University during the Semester.
- iii) He/she should have not less than 75% of the attendance during the respective Semester. In case, a student fails to secure the prescribed percentage of lectures either in Theory or Practical, he/she shall be detained from appearing in the said part of examination (Theory or practical or both, as the case may be).

- iv) He/she should not be a defaulter of payment of tuition fee or any other dues of the University and no disciplinary action should be pending against the him/her.

Note: In case, a student fails to secure 75% attendance in Theory or Practical or both, he/she will be detained from appearing in Theory or Practical or both examinations, as the cases may be.

13. Exemption from Attendance/Condonation of Shortage of Attendance

The shortage of attendance can be condoned/relaxed as under-

S.No.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority
*1	All periods of the day of Blood donation	Voluntarily Blood Donation to the Blood Bank	Dean of the School/Faculty
*2	All periods of the day of Examination	For appearing in the supplementary Examinations (Th./Pr./Vive-Voce)	-do-
*3	10 Days attendance during a Semester	For participation in University or Inter University/College Sports Tournaments / Youth Festivals, NCC/NSS camps/ University Educational Excursions	-do-

*Provided that:

1. He/she has obtained prior approval of the Dean of School/faculty.
2. Credit may be given only for the days on which lectures were delivered or tutorials or practical work done during the period of participation in the aforesaid events.

S.No.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority
4	Condonation/Relaxation up to 5% during a Semester	Genuine reason such as illness, transfer of parents, sudden death in blood relation, on production of proof.	1. The concerned Dean of his own or on the recommendation of HOD 2. Vice-Chancellor of his own or on the recommendation of Concerned Dean

14. Setting of Question Papers and Re-Checking, Evaluation/Re-evaluation of Answer book(s)

As per provisions in the First Ordinance and rules and regulations of the University.

15. Grace Marks

As per provisions in the First Ordinance of the University.

16. Improvement of Examination Result

A student may be permitted to improve his/her result subject to the following:

- i) The student will be permitted to appear in improvement examination as an ex-student with regular batches for the purpose of improvement of CGPA/Division.
- ii) Only one chance for improvement for a Semester will be given. The chance must be availed within a period of 1 year from passing the final examination.
- iii) In case the nature of result does not improve i.e. up to CGPA 5, 6, 7, 8 and 9, his/her improvement result shall be declared as “**PRS**” (Previous Result Stands).
- iv) There will be no separate examination for improvement i.e. the student intending to improve his/her result shall appear along with the regular batches in accordance with the syllabus prescribed for the regular batches.

17. Issuance of DGS, Award of Degree

A student shall be issued Detailed Grade Statement for each examination and shall be awarded Degree on successful completion of the course. The division and performance shall be indicated in the Degree as depicted in **Grading Method** against **Clause No. 20**.

18. Inter University Migration

- a) A student of this University may seek Migration as per provision in the First Ordinance of the University.
- b) Any student intending to seek Migration to this University may do so subject to the following-
 - i) The Migration cannot be claimed as a matter of right and shall subject to the availability of seat.
 - ii) The Migration shall be allowed only in 2nd year (3rd semester).
 - iii) The student must have pursued the pervious exam(s) under semester system.
 - iv) At least 50% papers, of the papers passed by him/her in the previous Institute/University must have matched with the papers prescribed by this University.
 - v) Rest of the unmatched Subjects/Papers will be required to be passed by him/her from this University as Deficient Subjects/Papers.

19. Choice Based Credit System

Definitions of Key Words

1. Academic Year

Two consecutive (one odd + one even) Semesters constitute one Academic year.

2. Choice Based Credit System (CBCS):

The CBCS provides choice for students to select from the prescribed courses (core, elective or minor or soft skill courses).

3. Course:

Usually referred to, as ‘papers’ is a component of a Programe. All courses need not carry the same weight. The courses should define learning objectives

and learning outcomes. A course may be designed to comprise lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/ term papers/assignments/ presentations/ self-study etc. or a combination of some of these.

- 4. Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students.
- 5. Credit Point:** It is the product of grade point and number of credits for a course.
- 6. Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
- 7. Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
- 8. Grade Point:** It is a numerical weight allotted to each letter grade on a 10-point scale.
- 9. Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
- 10. Programme:** An educational programme leading to award of a Degree, Diploma or certificate.
- 11. Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

12. Semester: Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even Semester from January to May/June.

13. Transcript and Detailed Grade Certificate/Statement (DGS): Based on the earned credit points, a detailed grade certificate/statement (DGS) shall be issued to all the registered students after every semester. The grade certificate/statement will display the course details (course code, its nomenclature, total credit points and letter grade) along with SGPA of that semester and CGPA in the final semester.

20. Grading Method

The grading method for evaluating students' performance involves award, of grade according to the range of total marks in the course. The grade will be awarded based on marks out of 100, as depicted below:-

Formula for Computation of SGPA & CGPA

- i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

$$SGPA (S_i) = \sum (C_i \times G_i) / \sum C_i$$

Where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

- ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$CGPA = \sum (C_i \times G_i) / \sum C_i$$

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be worked up to 2 decimal points and mentioned in the DGS and transcripts.

- iv). Formula for calculation of aggregate pass percentage $CGPA \times 10$

Example

Course	Credit	Grade Letter	Grade Point Block	Range of Grade Points(Actual Grade Value as per marks obtd.	Earned Credit Points (Credit ×Actual Grade Value)
Course 1	3	O	10	9.2	3×9.2=27.6
Course 2	3	A+	9	8.2	3×8.2=24.6
Course 3	4	A	8	7	4×7=28
Course 4	3	B+	7	6.7	3×6.7=20.1
Course 5	3	B	6	5.6	3×5.6=16.8
Course 6	4	C	5	4.7	4×4.7=18.8
	20				135.9

Thus, **SGPA** = $135.9/20 = 6.79$

Similarly, suppose SGPA for 2nd, 3rd, and 4th semester are 7.85, 5.6 and 6.0 with credits 22, 24 and 22 respectively than for a two year programme, the CGPA will be computed as follows

$$\mathbf{CGPA} = 20 \times 6.79 + 22 \times 7.85 + 24 \times 5.6 + 22 \times 6.0 / 88 = 6.53$$

Formula for calculating percentage of marks

$$\mathbf{CGPA} \times 10 \text{ e.g. } 6.53 \times 10 = 65.3$$

21. Other Provisions

Range of Percentage of Marks	Letter Grade	Grade Points	Range of Grade Points	Classification
90 and above	O (Outstanding)	10	9-10	Outstanding
80 & above but less than 90	A+ (Excellent)	9	8 < 9	Excellent
70 & above but less than 80	A (Very Good)	8	7 < 8	1 st Div. with Distinction
60 & above but less than 70	B+ (Good)	7	6 < 7	1 st Division
50 & above but less than 60	B (Above Average)	6	5 < 6	2 nd Division
Above 40 but less than 50	C (Pass-Average)	5	Above 4 < 5	3 rd Division
35 To 40	P (Pass)	4	3.5 To 4	Pass
Below minimum pass marks	F (Fail)	0	-	-

- i) Nothing in this Ordinance shall debar the University from amending the Ordinance and the same shall be applicable to all the students whether old or new.
- ii) Any other provision not contained in the Ordinance shall be governed by the rule and regulations framed by the University from time to time.
- iii) All disputes shall Subject to Gurugram court Jurisdiction.

22. Semester wise Scheme of Courses (Annexure 01)

B.Com (Pass) Courses & Scheme

SEMESTER-1

0202101 English/MIL
100(75+25)

6(5-1-0) MM-

0202102 100(75+25)	DSC- 1 Financial Accounting	6(5-1-0)	MM-
0202103 100(75+25)	DSC- 2 Business Organisation & Management	6(5-1-0)	MM-
0202191 50(40+10)	AECC- 1 Environmental Studies	2(2-0-0)	MM-

SEMESTER-2

0202293 100(75+25)	MIL/ English	6(5-1-0)	MM-
0202202 100(75+25)	DSC- Business Laws	6(5-1-0)	MM-
0202203 100(75+25)	DSC- 4 Business Mathematics and Statistics	6(5-1-0)	MM-
0202292 (40+10)	AECC-2 English Communication Skills	2(2-0-0)	MM- 50

SEMESTER-3

202303	Course C-5 Company Law Core
202302	Course C-6 Income Tax Law and Practice Core
202301	Language-3 Hindi/ Modern Indian Language
202304	Skill-Enhancement Elective Course (SEC)-1 Computer Applications in Business

SEMESTER-4

202401	Language-4 Business Communication (English/Hindi)
202402	Course C-7 Corporate Accounting Core
202403	Course C-8 Cost Accounting Core
202404	Skill-Enhancement Elective Course (SEC)-2 E-Commerce

Semester V

BC 5.1 Any one the following

- a. Human Resource Management
- 202505 b. Principles of Marketing
- 202504 c. Auditing and Corporate Governance

Discipline Specific Elective

(DSE)-1

BC 5.2 Any one of the following

- 202501a. Fundamentals of Financial Management
- b. Indirect Tax Law(GST)

Discipline-Specific Elective

(DSE)-2

202506 BC 5.3 Entrepreneurship *Skill-Enhancement Elective*

Course (SEC)-3

202504 BC 5.4 Principles of Micro Economics *Generic Elective (GE)-1*

Semester VI

BC 6.1 *Any one of the following Discipline-Specific Elective*

(DSE)-3

202605 a. Corporate Tax Planning

202606 b. Banking and Insurance

202607 c. Management Accounting

202608 d. Computerised Accounting System

BC 6.2 *Any one of the following Discipline-Specific Elective*

(DSE)-4

202609 a. International Business

202610 b. Office Management and Secretarial Practice

202611 c. Fundamentals of Investment

202612 d. Consumer Protection

202603 BC 6.3 Personal Selling and Salesmanship

Skill-Enhancement Elective

Course (SEC)-4

202604 BC6.4 Indian Economy *Generic Elective (GE)-2*

B. Com. (Pass): Three-Year (6-Semester) CBCS Programme

Basic Structure: Distribution of Courses

1	Ability Enhancement Compulsory Course (AECC)	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2	Skill Enhancement Elective Course (SEC)	4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	16
3	CORE COURSE	12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6) (5 Lectures and 1 Tutorial)	72
4	Discipline Specific Elective (DSE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs.	24

		4X6) 24 (5 Lectures and 1 Tutorial)	
5	Generic Elective (GE)	2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 2X6) (5 Lectures and 1 Tutorial)	12
Total Credit Hrs			128

B.Com (Pass) 1st Semester
Subject- DSC- 1 Financial Accounting
Paper Code –0202102

Max. Marks: 100
(75+25)
Credits: 6
Time Allowed: 3
Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit 1 (a) Theoretical Framework (b) Accounting Process (c) Computerised Accounting Systems

S.N.	Topic	Identification of the Topic in Blended mode
1.	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.	Digital and Classroom learning
2.	ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	Digital Self learning
3.	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.	Digital and Classroom learning
4.	<p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>(b) Accounting Process From recording of a business transaction to preparation of trial balance including adjustments</p> <p>(c) Computerised Accounting Systems Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.</p>	Digital and Classroom learning
5.	Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	Digital Self learning

Unit 2 (a) Business Income (b) Final Accounts

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) Business Income i. Measurement of business income -Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.	Digital and Classroom learning
2.	ii. Revenue recognition: Recognition of expenses.	Digital and Classroom learning
3.	iii. 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.	Digital and Classroom learning
4.	iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS):	Digital Self learning
5.	Periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS):	Digital and Classroom learning
6.	2 (b) Final Accounts -Capital and revenue expenditures and receipts: general introduction only.	Digital and Classroom learning
7.	Preparation of financial statements of non-corporate business entities	Digital Self learning

Unit 3

Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

S.N.	Topic	Identification of the Topic in Blended mode
1.	i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books	Digital and Classroom learning

	of Hire Vendors and Hire purchaser for large value items including Default and repossession	
2.	ii) Joint Venture: Accounting procedures: Joint Bank Account,	Digital and Classroom learning
3.	Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	Digital Self learning

Unit 4 Accounting for Inland Branches

S.N.	Topic	Identification of the Topic in Blended mode
1.	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.	Digital and Classroom learning
2.	Accounting For Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.	Digital Self learning

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, 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. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

B. Com (Pass) 1st Semester
Subject- DSC- 2 Business Organization & Management
Paper Code –0202103

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made based on the parameters are to be decided by the University.

Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Unit 1- Foundation of Indian Business

S.N.	Topic	Identification of the Topic in Blended mode
1.	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy.	Digital and Classroom learning

2.	India's experience of liberalisation and globalisation. Technological innovations and skill development.	Digital and Classroom learning
3.	'Make in India' Movement	Digital Self learning
4.	Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	Digital Self learning

Unit 2: Business Enterprises

S.N.	Topic	Identification of the Topic in Blended mode
1.	Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.	Digital and Classroom learning
2.	Choice of Form of Organisation.	Digital and Classroom learning
	Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.	Digital aided Learning

Unit 3: Management, Organisation and Leadership

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Process of Management: Planning; Decision-making.	Digital Self learning
2.	Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation	Digital and Classroom learning
3.	Decentralisation of Authority; Groups and Teams. Leadership: Concept and Styles; Trait and Situational Theory of Leadership.	Digital and Classroom learning

Unit 4: Motivation, Control and Functional Areas of Management

S.N.	Topic	Identification of the Topic in Blended mode
1.	Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.	Digital and Classroom learning
2.	Communication: Process and Barriers; Control: Concept and Process.	Digital Self learning

3.	Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.	Digital and Classroom learning
4.	Marketing Management: Marketing Concept; Marketing Mix.	Digital and Classroom learning
5.	Product Life Cycle; Pricing Policies and Practices.	Digital aided Learning

Suggested Readings

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.
9. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. Griffin, Management Principles and Application, Cengage Learning

Subject: EVS

B.Com (Pass) 2nd Semester

S.No.	Details	Digital Self learning	Digital aided learning	Digital and classroom learning	Classroom and lab learning
	Section A	1. Scope and importance of Environmental Sciences. 2. Need for Public Awareness for Environmental Science	Food Chain and Food Web	1. Ecosystem, its structure and function 2. Types of Ecosystems 3. Ecological Succession	NIL
	Section B	1. Alternate sources of energy 2. Renewable and Non-Renewable sources of energy	1. Deforestation, its causes and impacts 2. Over-exploitation of surface and ground water and droughts	1. Land resources and Land use change, Land degradation 2. Soil erosion and Desertification 3. Levels of Biodiversity 4. Patterns of Biodiversity 5. Hots spots of biodiversity 6. Threat to biodiversity 7. Conservation to biodiversity 8. Endangered and Endemic Species	Biogeographic Zones of India
	Section C	1. Environmental Pollution: types, causes, effects and control; air, water, soil and noise	1. Environmental legalization and implementation in India 2. Environmental Laws	1. nuclear hazards and human health risks 2. solid waste management 3. sustainability and sustainable development 4. climate change, global warming, ozone depletion, aid rain and impacts on human health	NIL
	Section D	1. Disaster Management: floods, earthquake, cyclones and landslides	1. Environmental Ethics: role of Indian and their religions and cultures in environmental conservation	1. Human Population growth: Impacts on Environment, Human health and welfare. 2. Environmental movements: Chipko, silent valley and Bishnoi's of Rajasthan	NIL

Subject- DSC-3 Business Law

Paper Code:202202

Max. Marks: 100 (75+25)

Credits: 6-5-1

Time Allowed: 3 Hours

Note for Examiners and Students:

- There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Unit 1: Introduction

Basic concepts:

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Indian Contract Act, 1872: General Principles of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements	Digital and Classroom learning
2.	d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi – contracts.	Digital Self learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode

Unit 3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner	Digital and Classroom learning

2.	d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	Digital Self learning
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Unit 4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership The	Digital and Classroom learning
2.	B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration B.Com.: CBCS Scheme 12 g) Partners and their Relationship	Digital and Classroom learning
	Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course.	Digital Self learning
	c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque.	

Suggested Readings

Suggested readings:

Suggested Readings

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.

6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House.
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.

Note: Latest edition of text books may be used.

B.Com.: Semester III
Paper : INCOME TAX LAW AND PRACTICE
(Paper Code- 0202302)

Max. Marks: 100 (75+25)

Credits: 6-5-1

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction

Basic concepts:

S.N.	Topic	Identification of the Topic in Blended mode
3.	Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN).	Digital and Classroom learning
4.	Scope of total income on the basis of residential status Exempted income under section 10	Digital Self learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Computation of Income under different heads-1 Income from Salaries;	Digital and Classroom learning
2.	Income from house property,	Digital and Classroom learning

Unit 3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Computation of Income under different heads-2, Profits and gains of business or profession;	Digital and Classroom learning

2.	Capital gains; Income from other sources	Digital and Classroom learning
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Unit 4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Computation of Total Income and Tax Liability- Income of other persons included in assessee total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Preparation of Return of Income	Digital and Classroom learning
2.	Practical Lab 26 Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	Digital and Classroom learning

Suggested Readings

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Journals 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur. Software 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

**B.Com.: Semester III
Paper : Company Law**

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT 1:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Introduction – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts];	Digital and Classroom learning
5.	Characteristics of a company	Digital Self learning
6.	lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents.	Digital and Classroom learning
7.	Illegal association; formation of company, on-line filing of documents	Digital and Classroom learning
8.	Promoters, their legal position, pre-incorporation contract; on-line registration of a company.	Digital Self learning

UNIT 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Production Function: Short Term Production function	Digital and Classroom learning
2.	Documents – Memorandum of association, Articles of association.	Digital and Classroom learning
3.	Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus.	Digital and Classroom learning
4.	Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share,	Digital Self learning
5.	Transmission of shares,	Digital and Classroom learning
6.	Buyback and provisions regarding buyback; Issue of bonus shares.	Digital and Classroom learning
7.	Economies and diseconomies of scale and the shape to the long run average cost	Digital Self learning

UNIT 3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors;	Digital and Classroom learning
2.	Key managerial personnel, managing director, manager;	Digital and Classroom learning
3.	Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.	Digital and Classroom learning
4.	Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	Digital Self learning

UNIT 4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Dividends, Accounts, Audit– Provisions relating to payment of Dividend.	Digital and Classroom learning
2.	Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment.	Digital and Classroom learning
3.	Rotation of Auditors, Auditors' Report, Secretarial Audit.	Digital and Classroom learning
4.	Winding Up - Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.	Digital Self learning

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

B.Com. Semester III

SUBJECT: COMPUTER APPLICATIONS IN BUSINESS

Self-learning- Preparing Presentations, Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Guided- Creating Business Spread sheet, Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; correlation and Regression.

Blended- Spread sheet and its Business Applications, Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spread sheets, Organizing Charts and graphs Generally used spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Classroom-Word Processing, Practical Lab 6 Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

B.Com.: Semester 4
Paper : Business Communications

B.Com.: Semester IV
Paper: CORPORATE ACCOUNTING

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents

Unit 1.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Accounting for Share Capital & Debentures	Digital and Classroom learning

2.	Issue, forfeiture and reissue of forfeited shares:	Digital Self learning
3.	Concept & process of book building; Issue of rights and bonus shares;	Digital and Classroom learning
4.	Buy back of shares; Redemption of preference shares;	Digital and Classroom learning
5.	Issue and Redemption of Debentures.	Digital Self learning

Unit 2.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Final Accounts Preparation of profit and loss account	Digital and Classroom learning
2.	balance sheet of corporate entities, excluding calculation of managerial remuneration,	Digital and Classroom learning
3.	Disposal of company profits,	Digital and Classroom learning
4.	Valuation of Goodwill	Digital Self learning
5.	Valuation of Shares Concepts	Digital and Classroom learning
1.	Valuation of Shares -calculation: simple problem only	Digital Self learning

Unit 3.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Amalgamation of Companies, Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).	Digital and Classroom learning
2.	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Accounts of Holding Companies/Parent Companies	Digital and Classroom learning
3.	Preparation of consolidated balance sheet with one subsidiary company;	Digital and Classroom learning
4.	Relevant provisions of Accounting Standard: 21 (ICAI)	Digital Self learning

Unit 4.

S.N.	Topic	Identification of the Topic in Blended mode
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1.	Accounts of Banking Companies, Difference between balance sheet of banking and non-banking companies;	Digital and Classroom learning
2.	Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA) , Cash Flow Statement, Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (IndAS): 7, Accounts of Holding Companies/Parent Companies-	Digital and Classroom learning
3.	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.	Digital and Classroom learning
4.	Asset structure of a commercial bank. Non-performing assets (NPA). Cash Flow Statement Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard(Ind- AS): 7.	Digital Self learning

Suggested Readings:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal., Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House 8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

B.Com (Pass) 4th Semester
Paper : Cost Accounting
(Paper Code- 020240)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
9.	Meaning, objectives and advantages of cost accounting	Digital and Classroom learning
10	Difference between cost accounting and financial accounting	Digital Self learning
11	Cost concepts and classifications; Elements of cost; Installation of a costing system	Digital and Classroom learning
12	Role of a cost accountant in an organisation	Digital Self learning

Unit 2: Elements of Cost: Material and Labour

S.N.	Topic	Identification of the Topic in Blended mode
1.	Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average,	Classroom learning

	Replacement, Standard Cost. Treatment of Material Losses	
2.	Labour: Accounting and Control of labour cost.	Digital and Classroom learning
3.	Time keeping and time booking , Concept and treatment of idle time, over time, labour turnover and fringe benefits	Digital Self learning
4.	Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	Digital and Classroom learning

Unit 3: Elements of Cost: Overheads

S.N.	Topic	Identification of the Topic in Blended mode
1.	Classification, allocation, apportionment and absorption of overheads	Classroom learning
2.	Under- and over absorption	Digital Self learning
3.	Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.	Digital and Classroom learning
4.	Activity based cost allocation.	Classroom learning

Unit 4: Methods of Costing

S.N.	Topic	Identification of the Topic in Blended mode
1.	Unit costing	Classroom learning
2.	Job costing	Digital Self learning

3.	Contract costing	Classroom learning
4.	Process costing (process losses, valuation of work in progress, joint and by-products)	Classroom learning
5.	Service costing (only transport).	Digital learning
6.	Book Keeping in Cost Accounting Integral and non-integral systems;	Digital Self learning
7.	Reconciliation of cost and financial accounts	Digital and Classroom learning

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
5. Rajiv Goel, Cost Accounting. International Book House
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

B.Com.: Semester IV
Paper: E-Commerce

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Contents:

1. **Digital self learning:** Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online.
2. **Digital aided learning:** Types of E-Commerce, e-commerce business models introduction, key elements of a 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.
3. **Digital and classroom learning:** Security and Encryption: Need and concepts, the e-commerce security environment: dimension, definition and scope of esecurity, 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, IT Act 2000 and Cyber Crimes - 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.
4. **Classroom and lab learning:** E-payment System: Models and methods of e-payments: Debit Card, Credit Card, Smart Cards, e-money, digital signatures: procedure, working and legal position, payment gateways, online banking: meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting, risks involved in e-payments. Online 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. Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note: 1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab 2. Latest edition of text books may be used.

Suggested Readings:

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.

B. Com.: Semester V

Paper : PRINCIPLES OF MARKETING

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and

techniques of marketing.

Contents:

Unit 1: Introduction: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	Nature, scope and importance of marketing;	Digital and Classroom learning
2.	Evolution of marketing	Digital Self learning
3.	Selling vs Marketing; Marketing mix	Digital and Classroom learning
4.	Marketing environment: concept, importance	Digital and Classroom learning
5.	and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	Digital Self learning

Unit 2: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Consumer Behaviour: Nature and Importance	Digital and Classroom learning
2.	Consumer buying decision process;	Digital and Classroom learning
3.	Factors influencing consumer buying behaviour.	Digital and Classroom learning

4.	b. Market segmentation: concept, importance and bases;	Digital Self learning
5.	Target market selection; Positioning concept	Digital and Classroom learning
6.	Importance and bases of Target market	Digital and Classroom learning
7.	Product differentiation vs. market segmentation.	Digital Self learning

Unit 3: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	Concept and importance, Product classifications;	Digital and Classroom learning
2.	Concept of product mix; Branding, packaging and labeling;	Digital and Classroom learning
3.	Product-Support Services; Product life-cycle; New Product Development Process;	Digital and Classroom learning
4.	Consumer adoption process.	Digital Self learning

Unit 4: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	Digital and Classroom learning
2.	b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance;	Digital and Classroom learning

3.	Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel;	Digital and Classroom learning
4.	Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	Digital Self learning
5.	a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;	Digital and Classroom learning
6.	b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism	Digital Self learning

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*.

13th edition. Pearson Education.

2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and*

Cases. (Special Indian Edition)., McGraw Hill Education

3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.

4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

5. The Consumer Protection Act 1986.

6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

B.Com (Pass) 5th Semester
Paper : FUNDAMENTALS OF FINANCIAL MANAGEMENT
(Paper Code- 0202501)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: To familiarize the students with the principles and practices of financial management.

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
13	Nature & objective of Financial Management,.	Digital and Classroom learning
14	Scope & Importance of Financial Maangement	Digital Self learning
15	Time value of money	Digital and Classroom learning
16	Risk and return (including Capital Asset Pricing Model)	Digital and Classroom learning

1	Valuation of securities – Bonds and Equities.	Classroom Learning
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Unit 2: Investment Decision

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index,	Classroom learning
2.	Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.	Digital Aided Learning

Unit 3 : Financing Decision

S.N.	Topic	Identification of the Topic in Blended mode
1.	Cost of Capital and Financing Decision-Concept	Digital and Classroom learning
2.	Sources of long-term financing, Estimation of components of cost of capital	Digital Self learning
3.	Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.	Classroom learning
4.	Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).	Digital and Classroom learning
5.	Operating and financial	Digital and Classroom learning

	leverage.	
6.	Determinants of capital structure	Digital Self learning

Unit 4: Dividend Decisions & Working Capital Decisions

S.N.	Topic	Identification of the Topic in Blended mode
1.	Theories for Relevance and irrelevance of dividend decision for corporate valuation	Digital and Classroom learning
2.	Cash and stock dividends; Dividend policies in practice	Digital Self learning
3.	Concepts of working capital, the risk-return trade off	Digital and Classroom learning
4.	Sources of short-term finance	Digital Self learning
5.	Working capital estimation	Digital and Classroom learning
6.	Cash management, receivables management, inventory management and payables management	Digital Self learning

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
7. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.

**B. Com.: Semester V
Entrepreneurship**

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Contents:

Unit 1: Introduction

Sr. No	Topics	Mode of Learning
1.	Meaning, elements, determinants and importance of entrepreneurship and creative behavior	Digital and Classroom Learning
2.	Entrepreneurship and creative response to the society' problems and at work	Digital Self/Aided Learning
3.	Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	Digital and Classroom Learning

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Sr. No	Topics	Mode of Learning
1.	Concept of business groups and role of business houses and family business in India	Digital Self/Aided Learning
2.	The contemporary role models in Indian business: their values, business philosophy and behavioural orientations	Digital and Classroom Learning
3.	Conflict in family business and its resolution	Digital and Classroom Learning

Unit 3: Public and private system

Sr. No	Topics	Mode of Learning
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1.	Public and private system of stimulation, support and sustainability of entrepreneurship	Digital Self/Aided Learning
2.	Requirement, availability and access to finance, marketing assistance, technology, and industrial Accommodation	Digital and Classroom Learning
3.	Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators	Digital and Classroom Learning
4.	angel investors, venture capital and private equity fund	Digital and Classroom Learning

Unit 4: Sources of business ideas and tests of feasibility

Sr. No	Topics	Mode of Learning
1.	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal	Digital Self/Aided Learning
2.	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)	Digital and Classroom Learning
3.	Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	Digital and Classroom Learning
4.	Mobilising Resources Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	Digital and Classroom Learning

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education

3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
 4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
 5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
 6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
 7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
 8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
 9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
 10. SIDBI Reports on Small Scale Industries Sector.
- Note: Latest edition of text books may be used.**

B. Com (Pass) V Semester

Subject- GE-1- Principles of Micro Economics

(Paper Code- 0202504)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

2. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
3. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
18	Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market Equilibrium and price determination.	Digital and Classroom learning
19	Elasticity of demand and supply.	Digital and Classroom learning
20	Application of demand and supply.	Digital Self learning

Unit 2: Consumer Theory

S.N.	Topic	Identification of the Topic in Blended mode
1.	Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium;	Digital and Classroom learning
2.	Income and substitution effect; Price consumption curve	Digital and Classroom learning
3.	The derivation of demand curve for a commodity; Criticisms of the law of demand.	Digital and Classroom learning

Unit 3: Production and Cost

S.N.	Topic	Identification of the Topic in Blended mode
1.	Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale.	Digital and Classroom learning

2.	Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm	Digital and Classroom learning
3.	Technological Change: the very long run.	Digital Self learning
4.	Economics and Diseconomies of scale.	Digital Self learning

Unit 4: Market Structure

S.N.	Topic	Identification of the Topic in Blended mode
1.	Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition	Digital and Classroom learning
2.	Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.	Digital and Classroom learning
3.	Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.	Digital and Classroom learning

4.	Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.	Digital Self learning

Suggested Readings

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
 2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
 3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
 4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
 5. Case and Fair, *Principles of Micro Economics*, Pearson Education
 6. Koutsiyannis, *Modern Micro Economic Theory*.
 7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
 8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
 9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
 10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers
- Note: Latest edition of text books shall be used.**

B.Com (Pass) 6th Semester
Paper : Management Accounting
(Paper Code- 0202607)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
21	Meaning, Objectives, Nature and Scope of management accounting	Digital and Classroom learning
22	Difference between cost accounting and management accounting	Digital Self learning
23	Cost control and Cost reduction	Digital and Classroom learning
24	Cost Management	Digital Self learning

Unit 2: Budgetary Control

S.N.	Topic	Identification of the Topic in Blended mode
1.	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives,	Digital and Classroom learning
2.	Merits, and limitations of Budget. Budget administration	Digital Self learning
3.	Functional budgets. Fixed and flexible budgets.	Classroom learning
4.	Zero base budgeting. Programme and Performance budgeting.	Digital Classroom learning

Unit 3: Standard Costing

S.N.	Topic	Identification of the Topic in Blended mode
1.	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications	Digital Classroom learning
2.	Variance Analysis – material, labour, overheads and sales variances.	Classroom learning
3.	Disposition of Variances, Control Ratios.	Digital Self Learning

Unit 4: Marginal Costing & Contemporary Issues

S.N.	Topic	Identification of the Topic in Blended mode
1.	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point	Classroom learning
2.	Steps in Decision Making Process, Concept of Relevant Costs and Benefits	Digital Classroom learning
3.	Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down.	Classroom learning
4.	Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.	Digital Classroom learning
5.	Responsibility Accounting: Concept, Significance, Different Responsibility Centres	Digital Classroom learning

6.	Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing	Digital Self learning
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Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. ***Introduction to Management Accounting***, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. ***Management Accounting***. Dorling Kindersley(India) Pvt. Ltd.
3. Singh, Surender. ***Management Accounting***, Scholar Tech Press, New Delhi.
4. Garrison H., Ray and Eric W. Noreen. ***Managerial Accounting***. McGraw Hill.
5. Goel, Rajiv, ***Management Accounting***. International Book House,
6. Arora, M.N. ***Management Accounting***. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. ***Management Accounting***. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. ***Management Accounting – Theory and Practice***. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. ***Management Accounting***. McGraw Hill Education
10. H.V. Jhamb, ***Fundamentals of Management Accounting***, Ane Books Pvt. Ltd.

B. Com (Pass) VI Semester

Subject- (DSE)-4. (a) International Business

(Paper Code- 0202609)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

4. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
5. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with

global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit 1-

S.N.	Topic	Identification of the Topic in Blended mode
25	a. <i>Introduction to International Business:</i> Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.	Digital and Classroom learning
26	b. <i>International Business Environment:</i> National and foreign environments and their components - economic, cultural and political-legal environments	Digital Self learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. <i>Theories of International Trade</i> – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components	Digital and Classroom learning

2.	<p><i>b. International Organizations and Arrangements:</i> WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).</p>	Digital and Classroom learning
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Unit 3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	<p><i>a. Regional Economic Co-operation:</i> Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .</p>	Digital and Classroom learning
2.	<p><i>b. International Financial Environment:</i> International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective</p>	Digital and Classroom learning

Unit 4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	<p>a. Organisational structure for international business operations; International business negotiations.</p> <p><i>b. Developments and Issues in International Business:</i> Outsourcing and its potentials for India; Role of IT in international business;</p>	Digital and Classroom learning

	International business and ecological considerations.	
2.	b. <i>Developments and Issues in International Business</i> : Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations	Digital Self Learning
3.	c. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	Digital Self learning
4.	d. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)	Digital and Classroom learning

Suggested Readings

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning

Note: Latest edition of text books may be used.

B. Com.: Semester VI

BC 6.3 Personal Selling and Salesmanship Skill-Enhancement Elective

Course (SEC)-4

Credit-4

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit 1: Introduction to Personal selling

Sno.	Topic	Identification of Topic in blended mode
1	Introduction to Personal Selling: Nature and importance of personal selling, myths of selling	Digital & class room learning
2	Difference between Personal Selling, Salesmanship and Sales Management	Digital & class room learning
3	Characteristics of a good salesman, types of selling situations, types of salespersons	Digital self learning
4	Career opportunities in selling, Measures for making selling an attractive career	Digital self/aid learning

Unit- II Buying Motivation

Sno.	Topic	Identification of Topic in blended mode
1	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy	Digital & classroom learning
2	Dynamic nature of motivation; Buying motives and their uses in personal selling	Digital self learning

Unit- III Selling Process

Sno.	Topic	Identification of Topic in blended mode
1	Selling Process: Prospecting and qualifying; Pre-approach	Digital & class room learning
2	Approach; Presentation and demonstration & handling of objections; Closing the sale	Class room learning
3	Post sales activities	Digital self learning

Unit- IV Sales Reports

Sno.	Topic	Identification of Topic in blended mode
1	Sales Reports:reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports	Class room learning
2	Ethical aspects of Selling	Digital self learning

Suggested Readings:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

B.Com. (Pass): Semester - 6

Paper – INDIAN ECONOMY

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solution.

Unit 1: Basic Issues and features of Indian Economy (13 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
27	Concept and Measures of Development and Underdevelopment	Digital and Classroom learning
28	Human Development	Digital Self learning
29	Composition of National Income and Occupational Structure	Digital and Classroom learning

Unit 2: Policy Regimes (13 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) The evolution of planning and import substituting industrialization.	Digital and Classroom learning
2.	b) Economic Reforms since 1991	Digital Self learning
3.	c) Monetary and Fiscal policies with their implications on economy	Digital and Classroom learning

Unit 3: Growth, Development and Structural Change (13 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.	Digital and Classroom learning
2.	b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power	Digital Self learning
3.	c) Changes in policy perspectives on the role of institutional framework after 1991.	Digital and Classroom learning
4.	d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.	Digital and Classroom learning
5.	e) Demographic Constraints: Interaction between population change and economic development	Digital and Classroom learning

Unit 4: Sectoral Trends and Issues

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) <i>Agriculture Sector</i> : Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.	Digital and Classroom learning

2.	b) <i>Industry and Services Sector</i> : Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.	Digital Self learning
3.	c) <i>Financial Sector</i> : Structure, Performance and Reforms.	Digital and Classroom learning
4.	Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility	Digital and Classroom learning
5.	Inflation, Unemployment and Labour market - Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.	Digital Self learning

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. 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.
7. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
8. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
10. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

Note: Latest edition of text books may be used.