Date :- 25/04/2025

NOTIFICATION

Sub :- CBCS Syllabi of B. Com in Commerce (Sem. V & VI)

Ref. :- Decision of the Academic Council at its meeting held on 22/04/2025.

The Syllabi of B. Com in Commerce (Fifth and Sixth Semesters) as per **NATIONAL EDUCATION POLICY – 2020 (2023 Pattern)** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2025-26.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

Khandesh College Education Society's

Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon-425001

STRUCTURE AND SYLLABUS

Third Year
B.Com. Honours / Honours with Research

Under Choice Based Credit System (CBCS)
and

as per NEP-2020 Guidelines

[w.e.f. Academic Year: 2025-26]

Preface

The Bachelor of Commerce (B. Com) program equips students with essential knowledge and skills in Accountancy and Costing as well as Business Management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth. In today's dynamic global economy, there is a growing demand for skilled professionals in Accountancy, Costing, and Business Management. The B. Com program offers specialized majors in these fields, allowing students to choose their desired path based on their interests and aspirations.

The Accountancy and Costing major provides a comprehensive understanding of financial reporting, auditing, taxation, and cost accounting. Students develop skills to analyse financial statements and make informed decisions, while efficiently managing costs, budgets, and pricing strategies.

The Business Management major focuses on strategic planning, organizational behaviour, marketing, human resource management, and entrepreneurship. Students gain knowledge and skills to navigate the business world, lead teams, make sound managerial decisions, and adapt to changing market dynamics.

The B. Com program combines theoretical foundations with practical applications, fostering critical thinking, problem-solving, effective communication, and ethical decision-making. Students engage in real-world case studies, projects, industry visits, and internships, gaining valuable experiential learning opportunities. A supportive and inclusive learning environment promotes student participation in co-curricular and extra-curricular activities, encouraging personal growth, leadership skills, and community involvement. The program aims to empower students with the knowledge, skills, and values needed to excel in their chosen field, become industry leaders, and make meaningful contributions to society.

Programme Outcomes (PO) for B.Com. Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Knowledge of Business Concepts: Students will demonstrate a comprehensive understanding of fundamental business concepts, principles, theories, and practices across various areas such as accounting, finance, marketing, management, economics, and business law.
2	Analytical and Problem-Solving Skills: Students will develop strong analytical and critical thinking abilities to identify, analyse, and solve business problems using quantitative and qualitative techniques, data interpretation, and logical reasoning.
3	Communication and Interpersonal Skills: Students will be proficient in oral and written communication, enabling effective interaction in various business contexts. They will possess strong interpersonal skills to collaborate, negotiate, and work effectively in diverse teams.
4	Ethical Awareness and Social Responsibility: Students will recognize and understand the ethical implications of business decisions and demonstrate a commitment to ethical conduct, social responsibility, and sustainable business practices.
5	Global Business Perspective: Students will develop an awareness of the global business environment, including an understanding of international trade, cross-cultural communication, and the impact of globalization on businesses. They will be prepared to work in a globalized economy.
6	Professional Development and Lifelong Learning: Students will exhibit a commitment to continuous learning and professional development, adaptability to changing business environments, and the ability to keep up with emerging trends and technologies in the field of commerce.

Programme Specific Outcome (PSO) for B.Com. Major in Accountancy and Costing:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Financial Accounting Proficiency: Demonstrate a strong understanding of financial accounting principles, standards, and practices, including the preparation, analysis, and interpretation of financial statements.
2	Cost and Management Accounting Skills: Develop expertise in cost accounting techniques, budgeting, cost analysis, and decision-making to support effective management control and strategic planning.
3	Auditing and Assurance Competence: Acquire knowledge of auditing principles, techniques, and ethical standards, and apply them to assess and provide assurance on the reliability and integrity of financial information.
4	Taxation Knowledge: Understand the principles and regulations related to taxation and develop the ability to apply tax planning strategies and compliance requirements.
5	Accounting Information Systems Proficiency: Gain skills in the design, implementation, and utilization of accounting information systems, including the use of software applications for financial reporting and analysis.
6	Financial Management Awareness: Develop an understanding of financial management principles, including capital budgeting, investment decisions, working capital management, and financial risk analysis.

Programme Specific Outcome (PSO) for B. Com, Major in Business Management:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Leadership and Team Management: Develop leadership skills and the ability to manage teams effectively, fostering collaboration, motivation, and effective communication.
2	Strategic Management Competence: Acquire knowledge of strategic management theories and frameworks, and apply them to analyse business environments, formulate strategies, and make strategic decisions.
3	Organizational Behaviour Understanding: Gain insights into individual and group behaviour within organizations, and develop skills in managing organizational culture, diversity, change, and conflict.
4	Marketing Management Proficiency: Understand marketing concepts and strategies, and apply them to develop marketing plans, conduct market research, segment target markets, and implement marketing campaigns.
5	Operations and Supply Chain Management: Acquire knowledge of operations management principles, including process design, quality management, inventory control, and supply chain optimization.
6	Entrepreneurship and Innovation: Foster an entrepreneurial mindset, and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations.

Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit

Level 1	Sem	DSC	DSC	DSC	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
4.5	I	DSC-1 (4T)	DSC-2 (4T)	DSC-3 (4T)	OE-1(2T)		AEC-1 (2T) (ENG) VEC-1 (2T) (ES) IKS (2T)	CC-1 (2)	22	UG Certificate 44
	II	DSC-4 (4T)	DSC-5 (4T)	DSC-6 (4T)	OE-2 (4T)		AEC-2 (2T) (ENG) VEC-2 (2T) (CI)	CC-2 (2)	22	
	Cum. Cr.	8	8	8	6		4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										

Level	Sem	Major (Core) Subjects		Minor Subjects (MIN)	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7 (4T) DSC-8 (2T) DSC-9 (2T)	...	MIN-1 (4T) MIN-2 (2T)	OE-3 (2T)		AEC-3 (2T) (MIL)	CEP (2P) CC-3 (2)	22	UG Diploma 88
	IV	DSC-10 (4T) DSC-11 (2T) DSC-12 (2T)	...	MIN-3 (4T)	OE-4 (4T)		AEC-4 (2T) (MIL)	FP (2P) CC-4 (2)	22	
	Cum. Cr	40	...	10	12	0	8+4+2	8+4	88	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.5	V	DSC-11 (4T) DSC-12 (4T) DSC-13 (2T)	DSE-1 (4T)	...	...	VSC-1 (2T) VSC-2 (2T)	...	OJT (4P)	22	UG Degree 132
	VI	DSC-14 (4T) DSC-15 (4T) DSC-16(4T) DSC-17 IKS(2T)	DSE-2 (4T)	...	...	VSC-3 (2T) VSC-4 (2T)	...		22	
	Cum. Cr.	60	08	10	10	6 + 8	8+4+2	8+8	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										

Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-17 (4T) DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...		22	UG Honors Degree 176
	VIII	DSC-21 (4T) DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	OJT/Int (4)	22	
	Cum. Cr.	76	16	20+4	12	8+6	8+4+2	8+12	176	
Four Year UG Honors Degree in Major and Minor with 176 credits										
6.0	VII	DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...	RP (4)	22	UG Honors with Research Degree 176
	VIII	DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	RP (8)	22	
	Cum. Cr.	68	16	20+4	12	8+6	8+4+2	8+20	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 credits										

Sem- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC- Cocurricular **RM**- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

Multiple Entry and Multiple Exit options:

The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree- Honours **Or** Bachelor's Degree- Honours with Research	160	176	8	4

T. Y. B. Com Structure and Syllabus
Semester V

Course Module	Credit	Hours/ week	TH/ PR	Code	Major in Accountancy & Costing	Major in Business Management
DSC	4	4	TH	BCOM-DSCA-351/ BCOM-DSCM-351	Advanced Accounting - I	Human Resources Management- I
DSC	4	4	TH	BCOM-DSCAM-352	Taxation Laws -I	Taxation Laws -I
DSC	2	2	TH	BCOM-DSCA-353 / BCM-DSCM-353	Principles of Auditing	Business Environment
DSE	4	4	TH	BCOM-DSE-351 (A)	Advanced Financial Management - I	Advanced Financial Management - I
			TH	BCOM-DSE-351 (B)	Advanced Cost Accounting - I	Advanced Cost Accounting - I
			TH	BCOM-DSE-351 (C)	Advanced Marketing Management - I	Advanced Marketing Management - I
			TH	BCOM-DSE-351 (D)	Advanced Economics and Banking - I	Advanced Economics and Banking - I
VSC	2	2	TH	BCOM-VSC-351 (A)	Business Mathematics & Statistics - I	Business Mathematics & Statistics - I
			TH	BCOM-VSC-351 (B)	E-Commerce & M-Commerce - I	E-Commerce & M-Commerce - I
	2	2	TH	BCOM-VSC-352 (A)	Stock and Commodity Markets - I	Stock and Commodity Markets - I
			TH	BCOM-VSC-352 (B)	Digital Marketing-I	Digital Marketing-I
OJT	4	4	PR	BCOM-OJT-351	On The Job Training / Internship	On The Job Training / Internship

T. Y. B. Com Structure and Syllabus
Semester VI

Course Module	Credit	Hours/ week	TH/ PR	Code	Major in Accountancy & Costing	Major in Business Management
DSC	4	4	TH	BCOM-DSCA-361 / BCOM-DSCM-361	Advanced Accounting - II	Human Resources Management- II
DSC	4	4	TH	BCOM-DSCAM-362	Taxation Laws -II	Taxation Laws -II
DSC	2	2	TH	BCOM-DSCA-363 / BCOM-DSCM-363	Indian Accounting and Taxation Traditions	Indian Business and Management Practices
DSC	4	4	TH	BCOM-DSCAM-364	Business Entrepreneurship	Business Entrepreneurship
DSE	4	4	TH	BCOM-DSE-361 (A)	Advanced Financial Management - II	Advanced Financial Management - II
			TH	BCOM-DSE-361 (B)	Advanced Cost Accounting - II	Advanced Cost Accounting - II
			TH	BCOM-DSE-361 (C)	Advanced Marketing Management - II	Advanced Marketing Management - II
			TH	BCOM-DSE-361 (D)	Advanced Economics and Banking - II	Advanced Economics and Banking - II
VSC	2	2	TH	BCOM-VSC-361 (A)	Business Mathematics & Statistics - II	Business Mathematics & Statistics - II
			TH	BCOM-VSC-361 (B)	E-Commerce & M-Commerce - II	E-Commerce & M-Commerce - II
	2	2	TH	BCOM-VSC-362 (A)	Stock and Commodity Markets - II	Stock and Commodity Markets - II
			TH	BCOM-VSC-362 (B)	Digital Marketing-II	Digital Marketing-II

BCOM-DSCA-351
Advanced Accounting - I

Total Hours: 60 **Credits: 04**

<table>
<tr><td>Course Objectives</td><td colspan="2">The objectives of this course are to -
To understand the accounting treatments for amalgamation, absorption, and reconstruction of companies.
To learn the application of Pooling of Interest and Purchase methods in amalgamation as per AS 14.
To develop skills in accounting for absorption, external and internal reconstruction, and liquidation of companies.
To prepare consolidated financial statements for holding companies with its subsidiaries.</td></tr>
<tr><td>Course Outcomes</td><td colspan="2">By the end of the course the students will -
Students will apply appropriate accounting methods for amalgamation, absorption, and reconstruction of companies.
Students will prepare financial statements and close/open books for companies involved in absorption and reconstruction.
Students will handle liquidation accounting and prepare the liquidator’s final statement of accounts.
Students will consolidate financial statements of holding companies.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1 - Accounting for Amalgamation of Companies
Concepts of Amalgamation, Absorption, and Reconstruction of companies, Consideration for Purchase
Types of Amalgamation - (a) Amalgamation in the nature of Merger; (b) Amalgamation in the Nature of Purchase, as per AS 14 – Accounting for Amalgamations
Accounting for Amalgamation – (a) Pooling of Interest Method, and (b) Purchase Method
(Theory & Practical Problems)

Chapter 2 - Accounting for Absorption of Companies
Accounting for Absorption
Closing the books of the vendor company and opening the books of the purchasing company</td><td>15</td></tr>
</table>

	Preparation of Financial statements of the new company (Practical Problems)	
Unit II	**Chapter 3 - Accounting for External Reconstruction of Companies** Concept of External Reconstruction of a company Accounting for External reconstruction Closing the books of the vendor company Opening the books of the purchasing company (Theory & Practical Problems) **Chapter 4 - Accounting for Internal Reconstruction of a company** Concept of Internal Reconstruction of a company Forms of Internal reconstruction Accounting for Internal Reconstruction Preparation of balance sheet of the company after the internal reconstruction. (Theory & Practical Problems)	**15**
Unit III	**Chapter 5 - Accounting for Liquidation of Companies** Concept of liquidation of a company Modes of Winding-up of a company Preparation of liquidator's final statement of account. (Theory & Practical Problems)	**15**
Unit IV	**Chapter 6 - Financial Statements of Holding Company.** Meaning of Holding Company and Subsidiary Company Analysis of profit of subsidiary company on consolidation. Cost of Control or Goodwill on consolidation. Inter-company debts, unrealized profit Preparation of the consolidated Balance Sheet of the Holding company along with its subsidiary company (Theory & Practical Problems with one subsidiary only)	**15**
Study Resources	• S.N. Maheshwari & S.K. Maheshwari - Advanced Accountancy Vol. 2 - Vikas Publishing House • M.C. Shukla, T.S. Grewal, & S.C. Gupta - Advanced Accountancy - S. Chand Publishing	

	• S.P. Jain & K.L. Narang - Corporate Accounting - Kalyani Publishers • R.L. Gupta & M. Radhaswamy - Advanced Financial Accounting - S. Chand Publishing • P.C. Tulsian - Company Accounts - Pearson Education • Dr. S.N. Maheshwari - Corporate Accounting - Vikas Publishing House • P.C. Tulsian - Financial Accounting for Management - Pearson Education • C.B. Gupta - Accounting for Mergers and Acquisitions - Sahitya Bhawan Publications	

BCOM-DSCM-351
Human Resources Management - I

Total Hours: 60 **Credits: 04**

Course objectives	• Provide an overview of HRM concepts and their role in organizational success. • Equip students with knowledge on workforce planning, recruitment, and employee development strategies. • Explore leadership roles in HRM and the importance of fostering diversity and inclusion in the workplace. • Understand the design and management of compensation systems and employee benefits programs.	
Course outcomes	After completion of this course, students will: • Explain the definition, scope, and functions of Human Resource Management (HRM) and analyze its role in achieving organizational goals and sustaining a competitive advantage. • Demonstrate knowledge of workforce planning, recruitment, selection, and employee retention strategies, along with the ability to assess training needs and implement effective training and development programs. • Evaluate different leadership styles and theories, understand their significance in HRM, and examine the importance of workplace diversity, inclusion, and strategies for managing diversity challenges. • Gain insights into compensation structures, wage and salary administration, and employee benefits programs, enabling the design of effective compensation and welfare schemes aligned with organizational policies.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1: Glimpse of Human resource Management.** a. Definition and Scope of HRM: Concept, evolution, and objectives of HRM. b. Functions of HRM c. Role of HRM in achieving organizational goals and sustaining competitive advantage. d. HRM and its Interrelationship with Other Departments e. Role of HR Manager and its qualifications	**15**

<table>
<tr><td>Unit II</td><td>Chapter 2: Employee Planning
a. Objectives - Estimating manpower requirement
b. Recruitment and selection process
c. Retention of manpower
d. Promotions - Transfers, Retirement

Chapter 3: Training and Development
a. Training Needs Assessment: Identifying training needs, types of training programs.
b. Methods of Training: On-the-job and off-the-job training methods.
c. Employee Development: Career development, leadership training, and management development programs.</td><td>15</td></tr>
<tr><td>Unit III</td><td>Chapter 4: Leadership in Human Resource Management
a. Leadership Styles: Autocratic, democratic, laissez-faire, transformational, and transactional leadership.
b. Leadership Theories: Trait theory, behavioural theory, contingency theory.
c. Role of Leadership in HRM

Chapter 5: Diversity and Inclusion in the Workplace
a. Understanding Diversity: Dimensions of diversity (gender, age, ethnicity, disability, etc.) in the workplace.
b. Benefits of a Diverse Workforce
c. Managing Diversity Challenges</td><td>15</td></tr>
<tr><td>Unit IV</td><td>Chapter 6: Compensation and Benefits
a. Compensation Management: Structure of compensation, factors influencing compensation decisions.
b. Wage and Salary Administration: Principles of wage fixation, job evaluation, salary surveys.
c. Employee Benefits and Welfare: Statutory and non-statutory benefits, insurance, pension plans, and welfare schemes.</td><td>15</td></tr>
<tr><td>Study Resources</td><td>1. Agarwala, T. (2014). Strategic Human Resource Management: Indian Context. Oxford University Press.
2. Kashyap, P. (2019). Human Resource Management: A Global Perspective with Indian Context. PHI Learning.</td><td></td></tr>
</table>

	3. Tripathi, P. C., & Reddy, P. N. (2018). *Principles of Management and Organisational Behaviour: Indian Perspective*. Tata McGraw-Hill Education. 4. Dessler, G. (2017). *Human Resource Management* (15th ed.). Pearson Education. 5. Sarma, A. (2016). *Human Resource Development in India: Approaches and Challenges*. Cambridge University Press. 6. Bhatia, S. K., & Sharma, R. (2020). *Human Resource Management: Text and Cases*. Deep & Deep Publications. 7. Nair, N. (2017). *Human Resource Management: A Contemporary Indian Perspective*. Sage Publications. 8. Sinha, J. B. P., & Sinha, V. (2013). *Industrial Relations, Trade Unions, and Labour Legislation* (3rd ed.). Pearson Education. 9. Khandelwal, R., & Jain, A. (2015). *Employee Engagement in Indian Organizations: Theory and Practice*. McGraw-Hill Education. 10. Chadha, P., & Singh, A. (2018). *Compensation Management in Indian Organizations*. Excel Books. 11. Gupta, C. B. (2015). *Human Resource Management* (6th ed.). Sultan Chand & Sons. 12. Rajendran, C. (2014). *Human Resource Management in India: Issues, Challenges, and Best Practices*. Vikas Publishing House.	

BCOM-DSCAM-352
Taxation Laws - I

Total Hours: 60 **Credits: 04**

Course objectives	• To understand the key provisions of the Income Tax Act, 1961, including income, assessee, residential status, and tax incidence. • To learn the applicable income tax rates, slabs, and deductions under various sections for accurate tax computation. • To develop the ability to compute taxable income under the heads Income from Salaries and Income from House Property. • To compute taxable income from business, profession, capital gains, and other sources using relevant tax provisions.	
Course outcomes	• Students will be able to classify income, assessee types, and determine residential status and tax incidence based on the provisions of the Income Tax Act, 1961. • Students will be able to calculate income tax liability using applicable slabs, rates, deductions, and cess for the assessment year under study. • Students will be able to compute taxable income under "Income from Salaries" and "Income from House Property" by applying exemptions, deductions, and other relevant provisions. • Students will be able to calculate taxable income from business, profession, capital gains, and other sources through practical application of tax provisions and problem-solving.	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to Income Tax and Income Tax Rates:- (Theory Only)** **Introduction to Income Tax Act 1961.** a) Introduction to Income Tax Act 1961. b) Income, Person, Assessee, Assessment year, Previous year, Various heads of income, Gross total income, Charge of income tax, Average rate of tax, Capital and Revenue Receipts, Capital and Revenue Expenditures. Agricultural income, Taxability of Agricultural income. c) Residential Status- - Rules for determining residential status of Individual, HUF, Firm and Company. d) Need to determine residential status. Incidence of tax	**15**

	2. Income Tax Rates and Deductions. a) Income Tax Slabs and Rates for the Assessment year under study, including Health and Education Cess, Surcharge b) Deductions under sections 80C, 80CCD, 80CCD(1B), 80D, 80E, 80G, 80U, 80TTA c) Tax Rebate Under Section 87-A d) Provisions for Advance Tax and T.D.S.	
Unit II	**Income from Salaries and House Property (Theory and Problems)** **Income from Salaries** a) Income from Salary - Meaning of Salary, Characteristics of Salary, Basis of Charge, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. b) Allowances - HRA, Conveyance Allowance, Transport Allowance, Children Education Allowance, Children Hostel Allowance, Medical allowance. c) Perquisite - Rent-free Accommodation, Education Facilities, Medical Facilities d) Deduction Under Section 16. e) Practical problems on computation of Salary income **Income from House Property** a) Income from House Property – Basis of Charge, Owner and Deemed Owner, Composite rent and its tax treatment, Let-out property, Self-occupied property, Deemed Let-out property, Calculation of Gross Annual Value and Net Annual value of property, Deductions allowable while computing income from house property. b) Computation of interest attributable to period prior to Construction/ Acquisition. c) Taxability of unrealized rent recovered later. Assessment of arrears of rent received. d) Practical problems on Computation of Income from House	**15**

	Property.	
Unit III	**Profits and Gains from Business and Profession. (Theory and Problems)** a) Meaning & Nature of Income from Business & Profession, Difference between Business & Profession - Expenses allowable and Expenses not allowable while computing income from business and profession. (Study of the sections relevant to the topic) b) Practical problems on computation of Income from Business. c) Practical problems on computation of Income from profession of Doctors and Chartered Accountants and Lawyers only.	**15**
Unit IV	**Income from Capital gains and Income from Other Sources (Theory and Problems)** **Income from Capital gains** a) Long term capital gain. b) Short term capital gain. c) Deductions from Income from Capital gains d) Practical Problems on Income from Capital gains **Income from Other Sources.** a) Income from other sources – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs, Family Pension, Dividend Income b) Practical Problems on Income from Other Sources.	**15**
Study Resources	1. “Students Guide to Income Tax”- Vinod K. Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi. 2. “Students Handbook on Income tax” - T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications. 3. “Direct Tax Laws”, - Dr. Girish Ahuja & Ravi Gupta, Publisher – Bharat Publications 4. “Law and Practice of Income-tax in India”, - written by Bhagavati Prasad, New Age International Publishers, New Delhi. 5. “Income Tax Law & Accounts”, - written by Mehrotra, Sahitya Bhavan, Agra.	

BCOM-DSCA-353
Principles of Auditing

Total Hours: 30 **Credits: 02**

Course objectives	• To introduce students to the fundamental concepts, principles, and objectives of auditing, including its classification, scope, and importance in financial accountability. • To provide knowledge about various types of audits, including general, specific, and branch audits, and their relevance in different organizational contexts. • To develop an understanding of internal control systems, internal check procedures, and internal audits, focusing on their role in risk management and fraud prevention. • To analyse the different types of audit risks and the responsibilities of auditors in detecting and preventing errors and fraud while ensuring compliance with auditing standards.	
Course outcomes	• Students will be able to explain the meaning, objectives, and principles of auditing, differentiate it from bookkeeping and investigation, and assess its advantages and limitations. • Students will be able to classify different types of audits, describe their features, and evaluate their applicability in various business environments. • Students will be able to design and assess internal control and internal check systems, ensuring effective accounting practices and fraud prevention mechanisms. • Students will be able to identify and analyze audit risks, evaluate the auditor's role in detecting fraud and errors, and apply internal audit procedures in a professional setting.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1- Introduction to Auditing:** • What is Auditing? • Meaning of Auditing • Definitions of Auditing • Important Features of Auditing • Distinction Between Book-Keeping, Accounting and Auditing • Distinction between Investigation and Auditing	**07**

	• Classification of Audit
	• Types of Audit
	• Qualification and Qualities of Auditor
	    o Statutory Qualifications
	    o Academic and Personal Qualifications
	    o Professional Qualities
	    o Personal Qualities
	• Advantages of Audit for Different Stakeholders
	• Limitations of Auditing
	• Inbuilt Constraints of Auditing
	
	Chapter 2 – Objectives of Auditing
	• Evolution of Audit Objectives
	• Objects of Audit
	    o Expressing Opinion on Financial Statements
	    o Detection and Prevention of Errors and Fraud
	• Errors- Meaning and types of errors
	• How to Detect Errors.
	• Frauds- Meaning and types of frauds
	• Detection and Prevention of Fraud
	• Auditor's Position as Regards Fraud and Errors	

Unit II	**Chapter 3 - Classification or Types of Audits - I**
	• Audit – a Review Function
	• Types of Audit - General and Specific Audit
	• Branches of Audit
	    o Independent Audit – Meaning, Features and Types.
	    o Internal Audit – Meaning and Features
	    o Governmental Audit – Meaning and Features
	• Social Audit- Meaning, Need and Limitations of Social Audit.
	
	Chapter 4 - Classification or Types of Audits – II
	• Specific Audits- Meaning of different Specific Audits
	    o Interim Audit
		08

<table>
<tr><td></td><td>

Partial Audit
Standard Audit or Sample Checking
Audit-in-depth
Operational Audit
Performance Audit
Cost Audit
Management Audit
Management Audit

Continuous Audit- Meaning, Advantages and Limitations
Annual/Final/Periodical/Completed Audit- Meaning, Advantages and Limitations
Balance Sheet Audit – Meaning of Balance Sheet Audit.

</td><td></td></tr>
<tr><td>Unit III</td><td>
Chapter 5 - Internal Control

Audit risk-

Meaning
Types of Audit Risk – Inherent, Control and Detection Risks.
Internal Control System should Address All Risks

Internal Control

Concept of Internal Control
Objectives of Internal Control Relating to Accounting System
Methods of Evaluation of Internal Control System (Narrative Record, Questionnaire, Flowchart)
Compliance Procedures.
Characteristics of Effective Accounting Control System.
Limitations of Internal Control

</td><td>07</td></tr>
<tr><td>Unit IV</td><td>
Chapter 6 - Internal Check and Internal Audit
Internal Check

Concept of Internal Check
Objects of Internal Check
Principles of an Effective Internal Check System
Advantages and Disadvantaged of Internal Check
Internal check as Regards Important Items of Receipts and

</td><td>08</td></tr>
</table>

	Expenses • Internal Check as Regards Wages • Internal Check as Regards Sales • Internal Check as Regards Purchases • Internal Check as Regards Stores (Inventory) **Internal Audit** • Meaning of internal Audit • Distinction between External and Internal Audits • Internal Check and Internal Audit • Position of External Auditor as Regards Internal Audit	
Study Resources	• Principles and Practice of Auditing; By Dinkar Pagare; Publisher S. Chand &Sons - Latest edition • Auditing; By Pankaj Kumar Roy; Publisher -Oxford University Press. • Auditing; By Dr. T.R. Sharma; Publisher - Sahitya Bhawan Publications • Auditing; By Vinod Kumar Agrawal, and Abhishek Porwal; Publisher - A. S.Foundation, Pune. • Auditing- (University Edition);By Aruna Jha; Publisher - Taxmann PublicationsPrivate Limited • Auditing and Assurance (Paperback); By Pankaj Kumar Roy; Publisher – OxfordUniversity Press; • Auditing And Assurance; By Ashish Kumar Sana, Swapan Sarkar, Bappaditya Biswas, Samyabrata Das; Publisher -McGraw-Hill India	

BCM-DSCM-353
Business Environment

Total Hours: 30 **Credits: 02**

<table>
<tr><td>Course objectives</td><td colspan="2">The objectives of this course are to enable the students to –
• To familiarize the students with various aspects of business environment
• To help them in gaining a deeper understanding of the environmental factors influencing business organization
• To impart knowledge about business and the external forces that influence business.
• To know more about economic, socio-cultural, technological and political environment</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able to –
• Equip students wit the basic understanding of business environment
• Understand relationship between environment and business
• Make familiarize the students with the impact of environmental factors on business.
• Use his knowledge in the management of a business.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Business Environment
1. Meaning & Definition of Business Environment
2. Characteristics of Business Environment
3. Significance of Business Environment
4. Components of Business Environment: Internal, External, Micro, Macro</td><td>07</td></tr>
<tr><td>Unit II</td><td>Economic Environment
1. Nature and scope of Economic environment
2. Economic Systems
3. NITI Ayog (National Institution for Transforming India
4. Economic transition in India: Liberalisation, Privatisation & Globalisation</td><td>08</td></tr>
<tr><td>Unit III</td><td>Socio-Cultural Environment
1.Introduction & Nature
2. Factors and Its impact on business
3. Business and Society
4. Business and Culture</td><td>07</td></tr>
</table>

Unit IV	**Technological and Political Environment** 1. Features of Technological environment 2. Impact of technology on Business 3. Introduction and Factors of political environment 4. Impact of political environment on Business	**08**
Study Resources	**Reference Books –** 1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi. 2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi 3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House 4. Mishra And Puri; Indian Economy, Himalaya Publishing House, New Delh, 5. M. Adhikary; Economic Environment of Business – Sultan Chand & Sons. 6. Sundaram&Black : Business Environment, PHI, New Delhi. 7. Shaikh : Business Environment, Pearsons, New Delhi.	

BCOM-DSE-351 (A)
Advanced Financial Management - I

Total Hours: 60 **Credits: 04**

<table>
<tr><td>Course objectives</td><td colspan="2">To introduce students to the fundamental concepts, scope, and decision-making areas of financial management.
To equip students with knowledge of financial planning, sources of finance, and the impact of capital structure on business decisions.
To develop analytical skills for computing the cost of capital and evaluating capital budgeting decisions using various techniques.
To enable students to analyse leverage and working capital management strategies for improving financial efficiency.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Students will be able to explain the role and functions of financial management and apply the principles of financial decision-making.
Students will demonstrate the ability to estimate financial requirements and evaluate different sources of finance for business funding.
Students will be able to compute the cost of capital and apply capital budgeting techniques to assess investment projects.
Students will develop skills to analyse leverage effects and working capital requirements for effective financial planning.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1: Introduction to Financial Management
Meaning, scope, and importance of financial management
Objectives of financial management – Profit Maximization vs. Wealth Maximization
Role and functions of a financial manager
Financial decision-making: Investment, Financing, and Dividend decisions
Concept of the Time Value of Money (Theory only)
Chapter 2: Financial Planning and Sources of Finance
Meaning and objectives of financial planning
Factors affecting financial planning
Estimating the financial requirements of a firm
Sources of finance: Long-term (Equity, Preference Shares, Debentures, Retained Earnings, Term Loans) and Short-term</td><td>15</td></tr>
</table>

	(Trade Credit, Bank Loans, Commercial Paper, Factoring) • Capital structure: Meaning, determinants, and numerical problems on capital structure calculations	

Unit II	**Chapter 3: Cost of Capital**
	• Meaning and significance of cost of capital
	• Classification of cost of capital:
	    ○ Cost of Debt
	    ○ Cost of Equity (Dividend Discount Model, CAPM Model)
	    ○ Cost of Preference Shares
	    ○ Cost of Retained Earnings
	    ○ Weighted Average Cost of Capital (WACC)
	• Numerical problems on cost of capital computation
		15

Unit III	**Chapter 4: Capital Budgeting Decisions**
	• Meaning and importance of capital budgeting
	• Capital budgeting process
	• Methods of capital budgeting with numerical problems:
	    ○ Payback Period
	    ○ Net Present Value (NPV)
	    ○ Internal Rate of Return (IRR)
	    ○ Profitability Index (PI)
	    ○ Accounting Rate of Return (ARR)
		15

Unit IV	**Chapter 5: Leverage Analysis**
	• Meaning and types of leverage:
	    ○ Operating Leverage
	    ○ Financial Leverage
	    ○ Combined Leverage
	• Numerical problems on leverage calculation and interpretation
	Chapter 6: Working Capital Management
	• Concept and significance of working capital
	• Factors affecting working capital
	• Management of cash, inventory, and receivables
	• Computation of working capital requirement
		15

Study Resources	• Prasanna Chandra, Financial Management, Tata McGraw Hill. • M Pandey, Financial Management, Vikas Publication. • Khan and Jain, Financial Management, Tata McGraw Hill. • Sharma and Sashi Gupta, Financial Management, Kalyani. • S. N Maheshwari, Financial Management. Sultan Chand. • R. M. Srivastava : Financial Management , Himalaya Publishers.	

BCOM-DSE-351 (B)
Advanced Cost Accounting - I

Total Hours: 60 **Credits: 04**

<table>
<tr><td rowspan="1">Course Objectives</td><td colspan="2">To introduce students to the concepts and techniques of marginal costing and its application in managerial decision-making.
To develop an understanding of budgetary control, its objectives, and the preparation of different types of budgets for effective financial planning.
To familiarize students with standard costing, variance analysis, and its role in cost control and performance evaluation.
To provide insights into recent trends in cost accounting, including Activity-Based Costing, Value Chain Analysis, Life Cycle Costing, and Target Costing.</td></tr>
<tr><td>Course Outcomes</td><td colspan="2">Students will be able to apply marginal costing techniques in decision-making scenarios such as make-or-buy decisions, product mix selection, and break-even analysis.
Students will prepare and analyse different types of budgets, demonstrating their role in financial control and resource allocation.
Students will compute and interpret material, labour, and overhead variances to assess cost efficiency and managerial performance.
Students will evaluate modern cost accounting methods like Activity-Based Costing, Life Cycle Costing, and Target Costing to enhance cost control and strategic planning.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1: Marginal Costing - Concept and Techniques
Concept and Meaning of Marginal Costing
Contribution and P/V Ratio
Break-Even Analysis: Concept, Calculation, and Application
(Theory & Practical Problems)

Chapter 2: Applications of Marginal Costing in Decision Making
Make or Buy Decision
Key Factor Analysis
Product Mix Decision
Shutdown Point
(Theory & Practical Problems)</td><td>15</td></tr>
</table>

Unit II	**Chapter 3: Budgetary Control** Concept and Objectives of Budgetary Control Types of Budgets: Fixed and Flexible Budgets Cash Budget, Production Budget, Sales Budget, Master Budget (Theory & Practical Problems)	15
Unit III	**Chapter 4: Standard Costing** Concept and Importance of Standard Costing Material Variances Labour Variances Overhead Variances Interpretation and Management of Variances (Theory & Practical Problems)	15
Unit IV	**Chapter 5: Recent Trends in Cost Accounting I** Activity-Based Costing (ABC) – Objectives, Levels, Steps, Advantages, Limitations Value chain Analysis (VCA)- Advantages, Limitations (Theory Only) **Chapter 6: Recent Trends in Cost Accounting II** Life Cycle Costing – Importance, Advantages, Disadvantages Target Costing - Methods, Advantages, Disadvantages Cost Reduction and Cost Control Techniques (Theory Only)	15
Study Resources	• M.N. Arora – Cost Accounting: Principles & Practice (Vikas Publishing) • S.P. Jain & K.L. Narang – Cost Accounting (Kalyani Publishers) • R.S.N. Pillai & V. Bagavathi – Cost Accounting (S. Chand Publishing) • Horngren, Datar & Rajan – Cost Accounting: A Managerial Emphasis (Pearson India) • Maheshwari S.N. & Mittal S.N. – Cost Accounting: Theory and Problems (Shri Mahavir Book Depot) • Prasad N.K. – Principles and Practice of Cost Accounting (Book Syndicate Pvt. Ltd.)	

BCOM-DSE-351 (C)
Advanced Marketing Management - I

Total Hours: 60 **Credits: 04**

Course objectives	The objectives of this course are to enable the students to – • To facilitate understanding of the conceptual framework of marketing • To lay a foundation for understanding the significance of rural marketing in this era. • To help the students to understand different approaches to marketing. • To introduce the students pricing methods in international marketing.	
Course outcomes	1. Acquaint the students the introductory concepts for better understanding of marketing and understand its importance in this era. 2. Develop a perspective to understand the application of appropriate marketing mix in framing effective marketing strategies. 3 Explore the various aspects of rural marketing and develop an insight into rural marketing regarding different concepts and basic practices in this area. 4. Develop an understanding of and an appreciation for basic international marketing concepts, models and terminology.	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction** 1. Concept, Meaning & Definition of Marketing 2. Features of Marketing 3. Scope of Marketing 4. Market v/s Marketing 5. Relevance of Marketing in developing Economy 6. Marketing Management Philosophies	**08**
Unit II	**Service Marketing** 1.1 Meaning, Definition & Features of Services 1.2 Difference between Goods and Services 1.3 Types of Services 1.4 Concept of Marketing of Services 1.5 Features, Importance & Problems of Marketing of Services **Service Marketing Mix** 2.1 Meaning, Definition & Characteristics 2.2 Elements of Marketing Mix: Traditional & Modern i.e. Service	**17**

	Product or Package, Pricing, Place or Distribution, Promotion, People or Internal Marketing, Physical Evidence, Process Management	
Unit III	**Rural Marketing** **Introduction to Rural Marketing** 1.1 Rural Marketing: Meaning, Concept, Nature, Scope & Significance 1.2. Factors of Rural Marketing Environment - Population , Occupation Pattern, Income Generation, Expenditure Pattern, Literacy Level, Infrastructure Facilities, Land Use Pattern **Rural Market Segmentation** 2.1 Concept, Definition & Importance of Rural Market Segmentation 2.2 Bases for Consumer Market Segmentation 2.3 Pricing: Marketing Costs, Price Structure, Process of price selection, Pricing Methods, Consumer Price- Producer Price Differences	**17**
Unit IV	**International Marketing** **Prerequisites to International Marketing** 1.1 Definition, Characteristics, Scope & Nature of International Marketing 1.2 Motives of International Marketing 1.3 Importance & Challenges of International Marketing 1.4 International Trading & Marketing Environment **International Market Selection & Pricing** 2.1 International Market selection Process 2.2 International Market Segment Selection, Essential Elements and Bases for International Market Segment Selection 2.3 International Pricing: Exporters Cost, Pricing Objectives, Factors Affecting Pricing 2.4 Steps in International Pricing, 2.5 International Pricing methods	**18**
Study Resources	**Reference Books –** 1. Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi. 2. Keegan, Global Marketing Management, Prentice Hall of India,	

	New Delhi. 3. Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi. 4. D.C.Kapoor, Export Management, Vikes Publishing House, New Delhi. 5. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai 6. C B Mamoria,R K Suri,Satish Mamoria, Marketing Management, Kitab Mahal, Allahbad. 7. Services Marketing' – S. M. Jha – Himalaya Publishing House 13 8. Services Marketing' – C. Bhattacharjee – Excel Books 9. Bryson, J. M., Strategic Planning for Public Service and nonprofit organizations, First Edition, Pergamon Press 1993. 10. Services Marketing – Ravi Shankar – Excel Books 11. R V Badi,N V Badi, Rural Marketing, Himalaya Publishing House,Mumbai 12. 12. T P Gopalswamy, Rural marketing, Vikas Publishing House	

BCOM-DSE-351 (D)
Advanced Economic and Banking - I

Total Hours: 60 **Credits: 04**

Course objectives	• Develop a Comprehensive Understanding of Economic and Banking Theories. • Enhance Analytical and Problem-Solving Skills. • Understand the Regulatory and Policy Framework of Banking. • Apply Theoretical Knowledge to Real-World Economic and Banking Issues.	
Course outcomes	• Apply Advanced Economic Theories to Real-World Scenarios. • Evaluate the Role of Banking and Financial Intermediation. • Analyse Banking Operations and Risk Management Strategies. • Assess the Impact of Financial Regulations and Policy Frameworks.	
Unit	**Topic Particular**	**Hours**
Unit I	**Microeconomic Theory and Applications** 1.1 Preferences, Utility and Choice 1.2 Demand Theory and Elasticity 1.3 Revealed Preference 1.4 Production Functions 1.5 Cost Minimization and Profit Maximization 1.6 Returns to Scale and Technological Change 1.7 Perfect Competition, Monopoly and Oligopoly: Features 1.8 Price Discrimination and Market Power	**15**
Unit II	**Macroeconomic Theory and Policy** 2.1 Classical and Keynesian Model of national income 2.2 Role of Central Banks and Money Supply 2.3Inflation, Unemployment and Phillips Curve 2.4 Government Spending and Budget Deficits 2.5 Real Business Cycle (RBC) Theory 2.6 New Keynesian vs. New Classical Perspectives 2.7 Economic Shocks and Policy Responses	**15**
Unit III	**Banking Theory and Financial Intermediation** 3.1 Role and Functions of Banks in the Economy 3.2 Structure of the Banking System (Commercial, Investment, and	**15**

	Central Banks) 3.3 Risk Transformation and Liquidity Management 3.4 Asymmetric Information, Moral Hazard and Adverse Selection 3.5 Role of Central Banks and Monetary Policy Tools 3.6 Banking Regulations (Basel Norms, RBI Guidelines, Prudential Norms)	
Unit IV	**Banking Operations and Risk Management** 4.1 Types of Bank Deposits and Interest Rate Policies 4.2 Loan Portfolio Management and Credit Appraisal Techniques 4.3 Credit Risk, Market Risk and Operational Risk 4.4 Asset-Liability Management (ALM) and Basel Accords 4.5 NPA: Causes and Consequences 4.6 Debt Recovery Tribunals (DRTs), Insolvency and Bankruptcy Code (IBC)	**15**
Study Resources	1. Basel Committee on Banking Supervision. (2011). *Basel III: A global regulatory framework*. Bank for International Settlements. 2. Bhattacharya, S., &Thakor, A. V. (1993). *Contemporary banking theory*. Springer. 3. Blanchard, O. (2021). *Macroeconomics* (8th ed.). Pearson. 4. Dornbusch, R., Fischer, S., &Startz, R. (2021). *Macroeconomics* (14th ed.). McGraw-Hill. 5. Gordon, E., & Natarajan, K. (2019). *Banking theory, law, and practice* (27th ed.). Himalaya Publishing House. 6. Hull, J. C. (2018). *Risk management and financial institutions* (5th ed.). Wiley. 7. Indian Institute of Banking & Finance. (2017). *Risk management* (2nd ed.). Macmillan. 8. Jehle, G. A., &Reny, P. J. (2011). *Advanced microeconomic theory* (3rd ed.). Pearson. 9. Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill. 10. Koutsoyiannis, A. (1979). *Modern microeconomics* (2nd ed.). Macmillan 11. Krugman, P. R., & Obstfeld, M. (2022). *International economics: Theory & policy* (12th ed.). Pearson. 12. Mankiw, N. G. (2021). *Macroeconomics* (11th ed.). Worth	

	Publishers. 13. Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995). *Microeconomic theory*. Oxford University Press. 14. Mishkin, F. S. (2021). *The economics of money, banking, and financial markets* (13th ed.). Pearson. 15. Romer, D. (2018). *Advanced macroeconomics* (5th ed.). McGraw-Hill. 16. Snowdon, B., & Vane, H. R. (2005). *Modern macroeconomics: Its origins, development, and current state*. Edward Elgar Publishing. 17. Srivastava, R. M., & Nigam, D. (2020). *Management of Indian financial institutions* (6th ed.). Himalaya Publishing House. 18. Suresh, P. (2017). *Banking theory, law & practice* (3rd ed.). Tata McGraw-Hill. 19. Tirole, J. (1988). *The theory of industrial organization*. MIT Press. 20. Varian, H. R. (1992). *Microeconomic analysis* (3rd ed.). W. W. Norton & Company.	

BCOM-VSC-351 (A)
Business Mathematics and Statistics - I

Total Hours: 30 **Credits: 02**

Course objectives	• To enable students to understand the concepts of simple and compound interest and solve practical problems related to interest rates and special cases of compound interest. • To equip students with the ability to compute present value, nominal and effective interest rates, and apply discounting techniques in financial calculations. • To introduce students to the fundamental concepts of matrices and determinants, including matrix algebra, properties of determinants, and solving linear equations using Cramer's rule. • To develop proficiency in using matrix inverse methods and apply matrices in solving real-world problems in business and economics, such as market equilibrium and input-output analysis.	
Course outcomes	• Students will be able to compute simple and compound interest and solve real-world financial problems involving interest rates, including special cases of compound interest. • Students will be able to calculate present value, nominal and effective interest rates, and analyze different types of discounts through practical problem-solving. • Students will be able to perform matrix algebra operations, evaluate determinants, and solve systems of linear equations using Cramer's rule with accuracy. • Students will be able to compute the inverse of matrices using various methods and apply matrices to analyze business and economic models.	
Unit	**Topic Particular**	**Hours**
Unit I	**Interest Rates:** a) Meaning and Concept of Interest. b) Simple Interest c) Compound Interest d) Special Cases of Compound Rate of Interest e) Practical Problems on Interest Rates	**7**
Unit II	**Compounding and Discounting:** a) Nominal and Effective Rates of Interest b) Present Value c) Equation of Value d) Discount e) Types of Discounts f) Practical Problems on above	**7**

Unit III	**Matrices - I:** **Matrices:** a) Introduction to Matrix b) Types of Matrices c) Matrix Algebra • Equality of Matrices • Addition and subtraction of two Matrices • Multiplication of Matrix by a scalar quantity • Multiplication of Two Matrices d) Transpose of a Matrix • Symmetric Matrices • Skew Symmetric Matrices • Orthogonal Matrices e) Simple Practical Problems **Determinants:** a) Introduction to Determinates. b) Computation of Value of a Determinant c) Properties of Determinants d) Minors and Cofactors e) Use of Cramer's Rule in Determinants to Solve System of Linear Equations f) Simple Practical Problems	**8**
Unit IV	**Matrices – II:** **Inverse of Matrices** a) Inverse Matrix • Definition of Inverse Matrix • Properties of Inverse Matrix • Inverting a 2×2 Matrix • Computing Inverse of Bigger Matrices b) Matrix Inverse Method: Determinant and Ad joint Route • Ad joint of a Matrix • Computation of Inverse using Adjoint of a Matrix c) Matrix Inverse Method: Elementary Operations Route • Elementary Matrix Operations	**8**

	• Computation of Inverse using Elementary Row Operations d) Inverse and Rank of a Matrix • Rank of a Matrix • Linear Independence • Invertibility and Rank of a Matrix e) Solving System of Linear Equations by Matrix Inverse • Systems of Equations f) Simple Practical Problems **Application of Matrices in Business and Economics:** a) Introduction b) Matrix Representation of Data c) Market Demand and Supply Equilibrium d) National Income Model e) Input-Output Analysis • Assumptions • Input-Output Table • Technological Coefficient Matrix • Hawkins-Simon Conditions • Closed and Open Input-Output Models	
Study Resources	1) Singh, J.K. *Business Mathematics.* Himalaya Publishing House., New Delhi. 2) Prasad, Bindra, and Mittal, P.K. *Fundamentals of Business Mathematics.* Har-Anand Publications., New Delhi. 3) Mizrahi and Sullivan, John, *Mathematics for Businesss and Social Sciences.* Wiley and Sons., New York. 4) K. Sydsaeter and P. Hammond, Mathematics for Economic Analysis,PearsonEducational Asia, Delhi. 5) J.K. Thukral, Mathematics for Business Studies, Mayur Publications.	

BCOM-VSC-351 (B)
E-Commerce and M-Commerce - I

Total Hours: 30 **Credits: 02**

<table>
<tr><td>Course objectives</td><td colspan="2">

Explain the fundamental concepts, scope, and evolution of e-commerce, along with its advantages and limitations.
Introduce various e-business models based on transaction parties and transaction types, highlighting their significance in the digital economy.
Provide insights into the management and structure of e-enterprises, comparing them with conventional businesses.
Explore electronic payment systems, including digital payment methods, security mechanisms, and legal aspects of digital signatures.
</td></tr>
<tr><td>Course outcomes</td><td colspan="2">

Describe the features, requirements, and applications of e-commerce, differentiating it from traditional commerce.
Classify and analyze various e-business models, understanding their role in different business environments.
Compare conventional enterprises with e-enterprises and evaluate their organizational structure, advantages, and challenges.
Explain the working of electronic payment systems, assess their security risks, and understand the role of digital signatures in e-commerce transactions.
</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to E-Commerce

E-Commerce-Definition, Scope, Goals
Evolution of E-Commerce
Need ,Features, advantages, Disadvantages,
Essential requirement of E-Commerce
Features of E-Commerce
E-Commerce V/s Traditional Commerce
Applications of E-Commerce
Technology Infrastructure for e-Commerce-The Internet and WWW, e-Commerce Infrastructure
</td><td></td></tr>
<tr><td>Unit II</td><td>Business Models for E-Commerce

e-Business: Meaning, Definitions,
Importance, Requirements of E-Business
e-Business Models based on the relationships of transaction parties Classification of e-commerce:- B2C, B2B, C2C, C2G, G2G, B2G
e-Business Models based on the relationships of transaction types
Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model
</td><td></td></tr>
<tr><td>Unit III</td><td>e-Enterprise

Managing the e-Enterprise
Introduction e-Enterprise
Comparison between Conventional Enterprise and e-Enterprise
Organization of Business in an e-Enterprise.
Advantages and limitations of e-Enterprise .
</td><td></td></tr>
</table>

	• Examples of e-Enterprise.	
Unit IV	**Electronic Payment System** • Modes of Payments • Credit Cards, Debit Cards, Internet Banking • e-Credit Accounts & e-Money/Cash, e-wallets • Digital Payment System- Introduction, Advantages, Mobile Wallets, Bank Pre-Paid Cards, Point of Sale Machines, Micro ATM's ,Unified Payment Interface, Aadhar Enabled Payment System(AEPS) • Digital Signatures - Legal positions of Digital Signatures • Procedure & working of Digital Signature technology • Risks and e-Payment System	
Study Resources	• E-Commerce - Concepts, Models, Strategies, by C S V Murthy, Himalaya Publishing House • Electronic Commerce: Elias M Awad, Pearson Education • E-Commerce, EBusiness ,by Dr C S Rayudu , Himalaya Publishing	

BCOM-VSC-352 (A)
Stock and Commodity Market - I

Total Hours: 30 **Credits: 02**

Course objectives	• To provide students with a fundamental understanding of financial markets, their types, and regulatory frameworks governing them. • To familiarize students with the structure and functioning of stock and commodity markets, including trading, clearing, and settlement processes. • To introduce various financial instruments and market participants, emphasizing their role in investment and trading. • To equip students with knowledge of risk-return analysis, investment strategies, and the ethical and legal aspects of stock and commodity trading.	
Course outcomes	• Students will be able to explain the structure, functions, and regulatory framework of financial markets, including SEBI's role. • Students will analyse the working of stock and commodity markets, including different trading mechanisms and instruments. • Students will demonstrate an understanding of market instruments like equity shares, bonds, derivatives, and the roles of various market participants. • Students will evaluate risk-return factors and apply investment strategies while considering ethical and legal aspects in financial trading.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1: Introduction to Financial Markets** a. Meaning and Functions of Financial Markets b. Types of Financial Markets: Money Market & Capital Market c. Stock Market vs. Commodity Market d. Role of SEBI and Regulatory Bodies	**07**
Unit II	**Chapter 2: Stock Market – Basics and Functioning** a. Meaning and Structure of Stock Market b. Primary Market (IPO) and Secondary Market c. Stock Market Indices (Sensex, Nifty) d. Trading, Clearing, and Settlement Process **Chapter 3: Commodity Market – An Overview** a. Meaning and Importance of Commodity Markets b. Types of Commodities Traded (Agro, Metals, Energy) c. Commodity Exchanges in India (MCX, NCDEX) d. Spot vs. Futures Market in Commodities	**08**
Unit III	**Chapter 4: Stock Market Instruments and Participants** a. Equity Shares, Preference Shares, Bonds & Debentures b. Derivatives – Futures and Options (Basic Concepts) c. Market Participants: Retail Investors, FIIs, Mutual Funds d. Role of Brokers, Depositories (NSDL, CDSL) **Chapter 5: Commodity Derivatives & Trading Mechanism** a. Meaning and Importance of Commodity Derivatives	**08**

	b. Futures and Options in Commodity Trading c. Pricing Mechanism in Commodity Markets d. Role of SEBI and Forward Markets Commission (FMC)	
Unit IV	**Chapter 6: Risk, Returns, and Investment Strategies** a. Risk and Return Analysis in Stock and Commodity Markets b. Investment Strategies: Short-Term vs. Long-Term Investing c. Hedging and Speculation in Trading d. Ethical and Legal Aspects in Stock and Commodity Trading	**07**
Study Resources	1. Indian Financial System – Bharati V. Pathak (Pearson) 2. Financial Markets and Institutions – Dr. S. Gurusamy (McGraw Hill) 3. Security Analysis and Portfolio Management – Prasanna Chandra (McGraw Hill) 4. Fundamentals of Investments – R.P. Rustagi (S. Chand) 5. Indian Commodity Market – Rajeev Jain (Kunal Books) 6. A Guide to Indian Commodity Market – Prof. S. Parameswaran (Tata McGraw Hill) 7. Fundamental Analysis for Investors – Raghu Palat (Vision Books) 8. Technical Analysis of Stock Trends – Robert D. Edwards & John Magee (Indian Edition) 9. How to Make Money in Stocks – William J. O'Neil (Tata McGraw Hill) 10. Derivatives and Risk Management – Sundaram Janakiramanan (Pearson) 11. Equity Derivatives: The Key to Risk Management – ICFAI Publications	

BCOM-VSC-352 (B)
Digital Marketing - I

Total Hours: 30 **Credits: 02**

<table>
<tr><td>Course objectives</td><td colspan="2">To introduce students to the fundamentals of digital marketing, its evolution, and its significance compared to traditional marketing.
To develop an understanding of Search Engine Optimization (SEO) and techniques for improving website visibility in search results.
To familiarize students with website planning, types of websites, and tools for creating user-friendly digital platforms.
To equip students with basic knowledge of social media marketing, including content creation and promotion strategies on platforms like Facebook, Instagram, and WhatsApp.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Students will be able to explain the meaning, importance, and key differences between digital and traditional marketing.
Students will apply SEO techniques to enhance website visibility using on-page and off-page optimization strategies.
Students will demonstrate the ability to plan and create simple websites using tools like WordPress, Google Web Designer, and Wix.
Students will develop basic social media marketing strategies and create engaging content for platforms like Facebook, Instagram, and WhatsApp.</td></tr>
<tr><th>Unit</th><th>Topic Particular</th><th>Hours</th></tr>
<tr><td>Unit I</td><td>Chapter 1: Introduction to Digital Marketing
Digital Marketing : Meaning, Definition, Evolution
Digital Marketing Vs Traditional Marketing
Importance and Need of Digital Marketing
Popular Digital platforms: Google, Facebook, Instagram</td><td>08</td></tr>
<tr><td>Unit II</td><td>Chapter 2: Role of Search Engine Optimization (SEO)
Meaning and Functions of Search Engines
Steps to improve a website’s visibility in search results (on-page and off-page).
Finding the right words (keywords) people search for.</td><td>07</td></tr>
<tr><td>Unit III</td><td>Digital Platform Planning and Development
Importance of Website in planning
Types of websites (e.g., simple websites, online stores, blogs).
Easy tips for good website design (user-friendly and attractive).</td><td>08</td></tr>
</table>

	• Simple tools to make websites.(Wordpress, Google web designer, Wix, Yola)	
Unit IV	**Social Media Marketing** • Introduction to social media platforms: Facebook, Instagram, and WhatsApp. • Simple planning for social media promotion. • Posting interesting and useful content.	**07**
Study Resources	• "Digital Marketing" by Seema Gupta • "Web Marketing: The Key to Success in the Digital World" by Avinash Kapoor and Chinmaya Kulshrestha • "SEO Simplified: Learn Search Engine Optimization Strategies and Principles for Beginners" by Vineet Gupta • "Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media" by Liana Evans • "Digital Marketing: Cases from India" by Rajendra Nargundkar and Romi Saini. • "Marketing Analytics: Data-Driven Techniques with Microsoft Excel" by Wayne L. Winston	

BCOM-OJT-351
On The Job Training / Internship

Total Hours: 120 **Credits: 04**

Students should refer to College Website for detailed Guidelines on "On The Job Training / Internship". These guidelines are available under the Faculty of Commerce and Management

SEMESTER VI

BCOM-DSCA-361
Advanced Accounting- II

Total Hours: 60 **Credits:4**

Course objectives	• To familiarize students with the concepts and accounting treatment of royalty transactions in the books of lessor and lessee. • To develop an understanding of insurance claims for loss of stock and profit, including computation of claims with the application of the average clause. • To enable students to prepare financial statements of banking companies as per the Banking Regulation Act, 1949. • To introduce students to the accounting framework of educational institutions and recent trends in accounting, such as Human Resource Accounting and Value Added Statements.	
Course outcomes	• Students will be able to apply accounting concepts related to royalty transactions and record journal entries in the books of the lessor and lessee. • Students will demonstrate the ability to compute and account for insurance claims related to loss of stock and profit. • Students will prepare financial statements of banking companies in accordance with the prescribed format under the Banking Regulation Act, 1949. • Students will analyse and prepare financial statements for educational institutions and gain insights into recent trends in accounting practices.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1 - Royalty accounts** • Concepts of – Royalty; Lessor; Lessee; Minimum Rent; Short-workings; Recovery and lapse of Short-workings • Journal Entries in the Books of Lessee [Excluding Sub-Lease] • Journal Entries in the Books of Lessor [Excluding Sub-Lease] • (Theory & Practical Problems)	**15**
Unit II	**Chapter 2 - Insurance Claims for loss of Stock** • Basic Concepts-Insurance, Fire Claims, Insured, Insurer, Salvage, Valuation of Salvaged Stock and Loss of Stock • Average clause for Loss of Stock. • (Theory & Practical Problems) **Chapter 3 - Insurance Claims for loss of Profit** • Basic Concepts: Loss of Profit, Indemnity Period, Valuation and Computation of Claim under Loss of Profit Policy. • Average clause for Loss of Profit. • (Theory & Practical Problems)	**15**

<table>
<tr><td>Unit III</td><td>Chapter 4 - Financial Statements of Banking Companies
• Relevant provisions of Banking Regulation Act, 1949, and concepts of banking, Capital & Reserve, Reserve Funds
• Main characteristics of a bank’s book-keeping, and accounting system
• Prepare Balance Sheet and Profit and Loss Account (Schedule-wise) in Vertical Form prescribed under the Banking Regulation Act, 1949.
• (Theory & Practical Problems)</td><td>15</td></tr>
<tr><td>Unit IV</td><td>Chapter 5 - Accounting for Educational Institutions
• Organisational Pattern and Salient Features of an Educational Institution registered as a public trust in Maharashtra
• Sources of Finance for Running the Educational Institution
• Preparation of Financial statements of an educational institution.
• (Theory & Practical Problems)
Chapter 6 - Recent Trends in Accounting
• Human Resources Accounting
• Value Added Statement
• Interim Financial Reporting
• (Theory only)</td><td>15</td></tr>
<tr><td>Study Resources</td><td>• S.P. Jain & K.L. Narang – Advanced Accountancy – Kalyani Publishers
• R.L. Gupta & M. Radhaswamy – Advanced Accountancy – Sultan Chand & Sons
• T.S. Grewal – Introduction to Accountancy – S. Chand Publishing
• P.C. Tulsian – Financial Accounting – Pearson Education
• M.C. Shukla & T.S. Grewal – Advanced Accounts – S. Chand Publishing
• Maheshwari S.N. & Maheshwari S.K. – Financial Accounting – Vikas Publishing House
• Dr. S. Kr. Paul & Chandri Paul – Financial Accounting – New Central Book Agency
• J.R. Monga – Financial Accounting: Concepts and Applications – Mayur Paperbacks</td><td></td></tr>
</table>

BCOM-DSCM-361
Human Resource Management-II

Total Hours: 60 **Credits:4**

<table>
<tr><td>Course objectives</td><td colspan="2">To provide students with an understanding of organizational behaviour, leadership styles, workplace culture, and conflict resolution strategies.
To familiarize students with industrial relations, labour laws, employee welfare measures, and social security schemes in India.
To develop an ethical perspective in HRM by exploring corporate governance, workplace ethics, and HR’s role in strategic decision-making.
To introduce students to emerging trends in HRM, including HR technology, workforce flexibility, diversity, and sustainable HR practices.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Students will analyse the impact of leadership styles, employee morale, and workplace culture on organizational behaviour.
Students will demonstrate knowledge of industrial relations, grievance handling, and the application of labour laws in organizational settings.
Students will evaluate ethical dilemmas in HRM and assess HR’s role in corporate governance and strategic business decisions.
Students will explore modern HR trends, including AI in HRM, remote work, DEI initiatives, and sustainable HR practices.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1: Organizational Behavior and HRM
Concept and Importance of Organizational Behavior
Leadership Styles and Their Impact on Employees
Employee Morale, Job Satisfaction, and Workplace Culture
Conflict Resolution and Negotiation Skills</td><td>15</td></tr>
<tr><td>Unit II</td><td>Chapter 2: Industrial Relations and Labor Laws
Meaning, Scope, and Importance of Industrial Relations
Collective Bargaining: Process, Challenges, and Agreements
Grievance Handling and Disciplinary Procedures in Organizations
Major Labor Laws: Industrial Disputes Act, Factories Act, Minimum Wages Act
Chapter 3: Employee Welfare and Social Security
Employee Welfare: Meaning, Objectives, and Types
Health, Safety, and Well-being at the Workplace
Social Security Measures in India (ESI, PF, Gratuity, etc.)</td><td>15</td></tr>
</table>

	• Work-Life Balance and Stress Management Programs	
Unit III	**Chapter 4: Ethics and Corporate Governance in HRM** • Ethical Issues in HRM: Workplace Harassment, Discrimination, & Bias • Corporate Governance and HR's Role in Ethical Decision-Making • Whistleblowing and Ethical Dilemmas in HR Practices • Creating an Ethical Work Culture and Employer Branding **Chapter 5: Strategic HRM and Business Sustainability** • HR as a Strategic Business Partner • Workforce Planning for Competitive Advantage • HR's Role in Mergers, Acquisitions, and Organizational Restructuring • Long-Term HR Strategies for Business Sustainability	**15**
Unit IV	**Chapter 6: Emerging Trends in HRM** • HR Technology: AI, Automation, and HR Analytics • Remote Work, Gig Economy, and Workforce Flexibility • Diversity, Equity, and Inclusion (DEI) in HRM • Green HRM and Sustainable HR Practices	**15**
Study Resources	1. Human Resource Management: Text and Cases – K. Aswathappa & Sadhna Dash 2. Strategic Human Resource Management: An Indian Perspective – Anuradha Sharma & Aradhana Khandekar 3. The Changing Face of People Management in India – Pawan S. Budhwar & Jyotsna Bhatnagar 4. Human Resource Management – Gary Dessler & Biju Varkkey 5. Corporate India and HR Management – Society for Human Resource Management (SHRM) 6. The India Way: How India's Top Business Leaders Are Revolutionizing Management – Peter Cappelli, Harbir Singh, Jitendra Singh, & Michael Useem 7. Performance Management: Towards Organizational Excellence – T.V. Rao 8. Dare to Lead: The Transformation of Bank of Baroda – Anil K Khandelwal	

BCOM-DSCAM-362
Taxation Laws-II

Total Hours: 60 **Credits:4**

Course objectives	• To provide an overview of GST, its history, evolution, types, merits, and key definitions under the CGST Act, including the role of the GST Council. • To explain the scope, time, and value of the supply of goods and services under GST, along with composition levy and tax exemptions. • To familiarize students with the registration process, maintenance of records, issuance of invoices, generation of E-way bills, and the concept of Input Tax Credit. • To equip students with knowledge of filing GST returns, tax payments, and understanding offences, penalties, and compliance requirements.	
Course outcomes	• Students will be able to explain the evolution, types, and key concepts of GST, including definitions and the role of the GST Council. • Students will be able to identify the scope, determine the time and value of supply, and analyze the applicability of exemptions and composition levy under GST. • Students will be able to apply the process of GST registration, generate E-way bills, and calculate Input Tax Credit set-offs against output tax. • Students will be able to prepare and file GST returns, compute tax payments, and assess penalties for non-compliance under GST regulations.	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to GST and Important Definitions under CGST Act: -** • History of Goods and Services Tax in World. • Evolution of Goods and Services Tax in India. • Merits and Demerits of GST. • Types of GST. • Important Definitions: Aggregate Turnover, Business, Capital Goods, Goods, Service, Input Tax Credit, Inter-State and Intra-State Supply of Goods & Services, Invoice & Tax Invoice, Taxable Supply & Non-Taxable Supply. • GST Council and its Role.	**15**
Unit II	**Time & Value of Supply and levy of GST**: - • Meaning and Scope of Supply • Time of supply of Goods and Services (Basic Theoretical	**15**

	Concepts only) • Value of supply of Goods and Services (Basic Theoretical Concepts only) • Composition Levy under GST. • Exemption from Tax.	
Unit III	**Registration under GST and Maintenance of Records: -** **Registration under GST** • Persons Liable for Registration under GST. • Persons not liable for Registration • Compulsory Registration, Exemption from registration • Procedure for Registration under GST • Deemed Registration • Cancellation of Registration under GST. **Maintenance of Records, E-way Bill and Input Tax Credit.** • Tax Invoice, time of issue of tax invoice • Issue of debit note and credit note. • Types of Electronic Ledgers. • Concept of E-way bill and process of generation of E-way bill. • Concept of Input Tax Credit • Set off of Input Tax against Output Tax on supply.	**15**
Unit IV	**Filing of Returns, Offences and Penalties under GST: -** **Returns and Payments under GST** • Different types of Returns under GST. (GSTR-1, GSTR-3B, CMP-08, GSTR-4, GSTR-5, GSTR-6 & GSTR-8. • Annual Returns. (GSTR-9 & GSTR-9A) • Payment of Tax. • Interest and Penalty on delayed payment of tax. **Offences and Penalties** • General Principles for imposing /not imposing penalties • Penalties for Offences under Section 122 of CGST Act. • General Penalties.	**15**
Study Resources	1. Central Goods & Services Tax Act,2017 2. Integrated Goods & Services Tax Act,2017	

	3. Maharashtra Goods & Services Tax Act,2017 4. Goods and Services Tax by A.N. Arsiwala, Publisher Prashant Publications. 5. GST- How to make your business GST ready, by V.S. Date, publisher TAXMAN 6. CA IPCC GST Study Material. 7. CS Executive Level GST Study Material 8. ICMAI Intermediate Level GST Study Material 9. www.gst.gov.in 10. www.cbec.gov.in	

BCOM-DSCA-363
Indian Accounting and Taxation Traditions

Total Hours: 30 **Credits:2**

Course objectives	• To introduce students to traditional Indian systems of accounting and taxation. • To study the evolution and significance of indigenous financial practices. • To encourage comparison of traditional and modern systems in India. • To develop awareness of India's rich commercial and fiscal heritage.	
Course outcomes	After Completion of this course Students will be able to: • Describe the features and components of traditional Indian accounting systems such as *Bahi-Khata* and regional ledger methods. • Explain the structure and function of indigenous financial instruments like Hundis and credit networks in historical India. • Analyze the principles and mechanisms of taxation under ancient and medieval Indian governance systems. • Evaluate the relevance and adaptability of Indian accounting and taxation traditions in today's MSME and informal financial sectors.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1: Traditional Accounting Systems in India** • Origin and evolution of accounting in ancient and medieval India • **Bahi-Khata** and **Lekha-Jokha** systems of account keeping • Double-entry vs. single-entry systems: traditional adaptations • Role of community accountants (e.g., Munims, Shethjis, Seths) • Regional systems: Marwari, Shetty, Chettiar methods	**08**
Unit II	**Chapter 2: Indian Instruments of Trade and Credit** • Indigenous negotiable instruments: **Hundi** (types and uses) • Promissory notes and oral contracts in traditional systems • Role of credit and trust in trade guilds (Shrenis) and local trade • Book debts, interest practices, and informal credit networks • Documentation and settlement practices before modern	**07**

	banking	
Unit III	**Chapter 3: Traditional Taxation Systems in India** • Overview of tax systems in ancient India (Kautilya, Mauryan period) • Land revenue systems: **Zamindari**, **Ryotwari**, and **Mahalwari** • Market taxes, profession taxes, and trade levies during Mughal and Maratha rule • Tax justice, exemptions, and revenue administration • Role of local panchayats in taxation and collection	**08**
Unit IV	**Chapter 4: Legacy and Relevance of Indian Fiscal Systems** • Influence of traditional systems on colonial accounting and taxation • Transition to modern Indian accounting post-Independence • Comparison of traditional and contemporary practices (GST vs octroi, e-ledgers vs Bahi-Khata) • Relevance of indigenous systems in MSMEs and rural enterprises • Lessons for Modern Accountants and Policymakers	**07**
Study Resources	• "History of Accounting and Accountants" – Richard Brown • "Indian Economy Through the Ages" – Department of Economic Affairs, Government of India • "Kautilya's Arthashastra" – R. Shamasastry (English Translation) • NCERT Book: "Themes in Indian History – Part II" (Class 12) **Web Resources and Articles** • National Digital Library of India (NDLI)- https://ndl.iitkgp.ac.in/ • IGNOU eGyanKosh- https://egyankosh.ac.in/ • Reserve Bank of India – RBI Museum (Pune) Website- https://rbidocs.rbi.org.in/rdocs/content/pdfs/MUSEUMBOOK170515.pdf YouTube Video Resources • "History of Indian Accounting" – ICAI Lectures or EduTap • "Hundis: The Traditional Credit Instrument of India" – NPTEL or Indian Heritage Channel • "Traditional Indian Taxation Systems Explained" – By School of Economics Channels	

BCOM-DSCM-363

Indian Business and Management Practices

Total Hours: 30 **Credits:2**

<table>
<tr><td>Course objectives</td><td colspan="2">To introduce students to India’s traditional systems of business and management.
To explore how Indian entrepreneurs and communities practiced human resource, marketing, and operational principles.
To identify the relevance of such practices in today’s business world, especially in MSMEs and family-owned firms.
To promote critical appreciation of India’s contribution to managerial thought.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">After Completion of this course Students will be able to:
Describe the key features of traditional Indian business and entrepreneurial systems.
Explain human resource and work management practices used in community- and family-run businesses.
Identify and analyze indigenous marketing and trade practices relevant to local and regional markets.
Evaluate the relevance and continuity of traditional Indian business values in today’s MSMEs and family enterprises.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1: Traditional Business Systems and Entrepreneurship in India
Overview of Indian business practices before industrialization
Community-based businesses: Marwaris, Chettiars, Banias
Indigenous entrepreneurship models (e.g., trading families, artisan guilds)
Risk-taking, savings, and reinvestment practices
Business ethics and informal banking networks</td><td>08</td></tr>
<tr><td>Unit II</td><td>Chapter 2: Human Resource Practices in Traditional India
Skill development through apprenticeship (gurukul/workshop system)
Role of family and caste in job allocation and accountability
Worker-employer trust, oral contracts, and labor retention</td><td>07</td></tr>
</table>

	• Decision-making in joint families and community businesses	
Unit III	**Chapter 3: Indigenous Marketing and Trade Practices** • Indigenous branding (symbolism, reputation, trust-based selling) • Haats, Melas, and bazaars as traditional marketing spaces • Word-of-mouth and social capital in trade promotion • Case studies: Surat textile traders, Chikan artisans of Lucknow	**07**
Unit IV	**Unit 4: Relevance in the Modern Business Ecosystem** • Continuity of traditional values in modern Indian businesses • Family businesses and informal management systems • CSR roots in Indian philosophy. • Case studies: Amul, SEWA, FabIndia, Jaipur Rugs	**08**
Study Resources	• NCERT – Business Studies (Class 12) • "The Marwaris: From Jagat Seth to the Birlas" – Thomas Timberg • "Business History of India" – Tirthankar Roy • "Grassroots Innovation" – Prof. Anil Gupta **Websites & Government Resources** • **India Brand Equity Foundation (IBEF)** – Business ecosystem, MSME case studies https://www.ibef.org • **Indian Knowledge System Division, Ministry of Education** – Policy documents and examples https://iksindia.org • **NITI Aayog Reports** – Business model innovations, MSMEs, informal sector https://www.niti.gov.in • **Ministry of Textiles / MSME Cluster Reports** – Artisan industries and community-based businesseshttps://texmin.nic.in	

BCOM-DSCAM-364
Business Entrepreneurship

Total Hours: 60 **Credits:4**

Course objectives	The objectives of this course are to enable the students to – • Provide an understanding of entrepreneurial traits, types, and the distinction between entrepreneurs, managers, and enterprises. • Equip students with knowledge of business idea generation, creativity techniques, and the role of motivation in entrepreneurship. • Familiarize students with the steps involved in establishing a small industry, including project preparation, legal formalities, and incentives. • Introduce various sources of project finance, including fixed and working capital, and the role of financial institutions in supporting entrepreneurship.
Course outcomes	After finishing this course, students will be able to: • Explain the concepts of entrepreneurship, different types of entrepreneurs, and the qualities required to become a successful entrepreneur. • Demonstrate the ability to generate business ideas, apply creativity techniques, and understand motivational factors in entrepreneurship. • Outline the essential steps for starting a small industry, including project report preparation, incentives, and export possibilities. • Identify various sources of project finance and analyze the role of financial institutions in supporting small businesses.

Unit	Topic Particular	Hours
Unit I	**Entrepreneurial Traits and Types** • Concepts of Entrepreneur • Who is an Entrepreneur? • Entrepreneur- Individual or Group • Entrepreneur and Enterprise. • Entrepreneurs and Managers • Qualities of True Entrepreneur • Types Of Entrepreneurs • Women Entrepreneur.	**15**
Unit II	**Establishing Entrepreneurial Systems** • Search for Business Idea • Source of Business Idea	**15**

	• Process of Creating New Ideas • Techniques of Generating New Ideas • Encouraging and Protecting New Ideas • Rewards And Motivation • The Motivation Factors • Role of Industrials Fairs	
Unit III	**Steps For Starting a Small Industry** • Decision to be Self –employed • Steps to be taken • Preparation of Project Report Guidelines • Procedure and Formalities • Meaning f Incentives and Subsidy • Need for incentives • Problems of incentives • Scheme of Incentives in Operation • Exploring Exports possibilities	**15**
Unit IV	**Source of Projects Finance** • Fixed Capital • Source of fixed capital • Working capital • Source of working capital • Institutional Framework • Industrial Finance Corporation of India • ICICI Bank • IDBI Bank • IIBI Bank • SIDBI • General Insurance Corporation • Unit Trust of India	**15**
Study Resources	1) Dynamics of Entrepreneurial Development and Management- (2013, Fifth Edition), Vasanth Desai, Himalaya Publishing House 2) Entrepreneurial Development- (2015th edition) N.P. Srinivasan & G.P. Gupta, Sultanchand & Sons 3) Entrepreneurship Development, (January 1, 2007, 6th edition)	

	Robert D. Hisrich, Michael P. Peters, Tata McGraw Hill edition 4) Entrepreneurship: New Venture Creation- (1991)Holt, David H, Prentice Hall 5) Managing Economic Downturn, (Edition 2012) Dr. Seema Joshi, Dr. Anil P. Dongre, Dr. S. P. Narkhede, Society for Science and Environment, NewDelhi 6) International Bussiness,(2008, Fifteenth Edition) K Aswashtapa, Tata McGraw Hill, Edition 3rd . 7) Entrepreneurship Development small business Enterprises –(2018, Third edition) Poornima Charantimath, Pearson Publication	

BCOM-DSE-361 (A)
Advanced Financial management-II

Total Hours: 60 **Credits: 04**

<table>
<tr><td>Course objectives</td><td colspan="2">To develop an understanding of financial statement analysis and its application in decision-making using ratio analysis and comparative financial statements.
To provide knowledge of capital structure theories and dividend decision models to analyse financing and profit distribution strategies.
To enable students to assess risk-return trade-offs in investment decisions and apply quantitative techniques for measuring risk and return.
To equip students with skills in managing cash, receivables, inventory, and valuing financial securities such as shares and bonds.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Students will be able to analyze financial statements using common-size, comparative statements, and ratio analysis to assess a firm's financial position.
Students will demonstrate the ability to apply capital structure theories and dividend models to evaluate financing and dividend decisions.
Students will be able to compute risk and return metrics, including expected return, standard deviation, and risk-adjusted return, for informed investment decisions.
Students will develop proficiency in applying cash, receivables, and inventory management models and valuing equity shares and bonds using quantitative techniques.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Chapter 1: Financial Statement Analysis
Meaning, objectives, and techniques of financial statement analysis
Common-size and comparative financial statements
Ratio analysis: Liquidity Ratios, Profitability Ratios, Solvency Ratios, and Activity Ratios
Numerical problems on ratio analysis
Chapter 2: Capital Structure and Theories
Meaning, components, and factors affecting capital structure
Theories of capital structure:</td><td>15</td></tr>
</table>

	◦ Net Income Approach ◦ Net Operating Income Approach ◦ MM Approach ◦ Traditional Approach • Numerical problems on capital structure decisions	
Unit II	**Chapter 3: Dividend Decisions** • Meaning, types, and significance of dividend decisions • Theories of dividend policy: ◦ Walter's Model ◦ Gordon's Model ◦ MM Approach • Dividend payout ratio and factors affecting dividend policy • Numerical problems on dividend valuation	**15**
Unit III	**Chapter 4: Risk and Return Analysis** • Concept of risk and return in investment decision-making • Types of risks: Business Risk, Financial Risk, Market Risk • Computation of risk and return using: ◦ Expected return ◦ Standard deviation ◦ Coefficient of variation ◦ Risk-adjusted return concepts • Numerical problems on risk-return calculation **Chapter 5: Management of Cash, Receivables, and Inventory** • Cash management: Baumol Model, Miller-Orr Model • Receivables management: Credit policy analysis and aging schedule • Inventory management techniques: Economic Order Quantity (EOQ), Reorder Level, Safety Stock, ABC Analysis • Numerical problems on EOQ, cash management, and credit policy analysis	**15**
Unit IV	**Chapter 6: Valuation of Shares and Bonds** • Valuation of equity shares using: ◦ Dividend Discount Model (DDM) ◦ Price-Earnings Ratio Approach	**15**

	• Valuation of bonds using:
	  ○ Yield to Maturity (YTM)
	  ○ Current Yield
	• Numerical problems on share and bond valuation	

Study Resources	• Prasanna Chandra, Financial Management, Tata McGraw Hill. • M Pandey, Financial Management, Vikas Publication. • Khan and Jain, Financial Management, Tata McGraw Hill. • Sharma and Sashi Gupta, Financial Management, Kalyani. • S. N Maheshwari, Financial Management. Sultan Chand. • R. M. Srivastava: Financial Management, Himalaya Publishers.	

BCOM-DSE-361 (B)
Advanced Cost Accounting-II

Total Hours: 60 **Credits:4**

Course objectives	**The objectives of this course are to –** • Develop an understanding of integrated and non-integrated accounting systems, including their features, journal entries, and reconciliation processes. • Provide knowledge of operating costing methods applicable to service industries such as transport, hotels, and hospitals. • Introduce the concept of activity-based costing, including cost drivers, stages, and its benefits in cost management. • Explain the principles of uniform costing and inter-firm comparison, highlighting their significance, objectives, and limitations.	
Course outcomes	**By the end of the course the students will –** • Describe the features and journal entries of integrated and non-integrated accounting systems and perform reconciliation of cost and financial accounts. • Apply operating costing techniques to determine costs and pricing structures in service-based industries. • Analyze the process and benefits of activity-based costing and solve problems related to cost allocation using cost drivers. • Explain the concepts of uniform costing and inter-firm comparison, assessing their role in cost control and performance evaluation.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1: Integrated Accounting System** • Meaning and Features of Integrated Accounting System • Ledger and Journal Entries for Integrated System (Theory & Practical Problems) **Chapter 2: Non-Integrated Accounting System & Reconciliation** • Meaning and Features of Non-Integrated Accounting System • Reconciliation of Cost and Financial Accounts (Theory & Practical Problems)	**15**
Unit II	**Chapter 3: Operating Costing (Service Costing)** • Concept and Scope of Operating Costing • Costing in Transport, Hotels, and Hospitals • Determination of Costs and Pricing in Service Organizations	**15**

	(Theory & Practical Problems)	
Unit III	**Chapter 4: Activity Based Costing** • Definitions-Stages in Activity Based Costing • Purpose and Benefits of Activity Based Costing • Cost Drivers • Problems on Activity Based Costing (Theory & Practical Problems)	**15**
Unit IV	**Chapter 5: Uniform Costing and Inter-Firm Comparison** • Concept and Features of Uniform Costing • Importance and Limitations of Uniform Costing (Theory only) **Chapter 6: Inter-Firm Comparison** • Concept and Features of Inter-Firm Comparison • Need, Objectives, and Process of Inter-Firm Comparison (Theory only)	**15**
Study Resources	• Cost Accounting: Principles & Practice – M.N. Arora, Vikas Publishing House • Advanced Cost Accounting – J.R. Batliboi, Snow White Publications Cost Accounting: Text and Problems – M.C. Shukla, T.S. Grewal & M.P. Gupta, S. Chand Publishing • Practical Costing – P.C. Tulsian, McGraw Hill Education • Cost and Management Accounting – Ravi M. Kishore, Taxmann Publications • Cost Accounting – Jawahar Lal & Seema Srivastava, Tata McGraw Hill	

BCOM-DSE-361 (C)
Advanced Marketing Management-II

Total Hours: 60 **Credits:4**

<table>
<tr><td>Course objectives</td><td colspan="2">The objectives of this course are to enable the students to –
To facilitate understanding of the conceptual framework of consumer behavior.
To develop understanding about the consumer decision making process & its application in marketing function of firms.
To sensitize the students to the dynamic trends in consumer behavior.
To understand process of marketing communication in a systematic way.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Acquaint students with consumer behaviour concepts and applications.
Enable students to demonstrate the ability to analyze the complexities of buying behavior and use the same to formulate successful strategies.
Demonstrate mastery in marketing and communication strategy be applying consumer buying behaviour and in- depth analysis to frame a strong foundation for making loyal customers.
Demonstrate how knowledge of consumer behaviour can be applied to marketing.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction
Introductory Concepts: Market, Marketing, Marketing Space, Selling, Buying, Purchasing, Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer.
Difference between Customer and Consumer,
Major Types of Customers</td><td>12</td></tr>
<tr><td>Unit II</td><td>Consumer Behaviour and consumer Psychology
Consumer Behaviour
Meaning, Definition, Characteristics, Nature & Importance of Consumer Behaviour
Buying Roles
Customer Buying Motives
Environment and Consumer Behaviour- Factors Affecting Consumer Behaviour: Demographic, Socio-economic, Cultural, political & Technological
Consumer Psychology</td><td>18</td></tr>
</table>

	• Consumer Learning: Meaning, Definition, Nature, Basic Elements • & Characteristics of Consumer Learning • Consumer perception: Meaning, Definition, Nature & characteristics of Consumer Perception, Process of Perception Formation • Consumer Attitude: Meaning, Definition, Nature & Characteristics of Consumer Attitude, Functions of Attitude. Formation of Attitude and Change in Attitude	
Unit III	**Marketing Communication** • Meaning & Definition of Communication • Meaning, Definition & Importance of Marketing Communication • Components of Marketing Communication • Elements & Process of Marketing Communication • Role of Advertising in Marketing Communication • Persuasion: Concept, Need & Importance of Persuasion, Weapons of Persuasion.	**12**
Unit IV	**Consumer Buying Decision Making Process and Buyer Behaviour Models** • Major Factors influencing individual buyer behaviour • Consumer Buying Decision Process: Need Recognition, Information Search, Evaluation of Alternatives, Post purchase Behaviour • Definition of Industrial or Business Buyer, Difference Between Individual and Business Buyer • Buying Decision Process of Industrial Buyer: Awareness & Recognition, • Specification & Research, Requests for Proposals, Evaluation of Proposals, Review Process, Placing the Order **Buyer Behavior Models and Customer Value** • Howard-Sheth Model • The Nicosia Model • EKB Model, • Webstar and Wind Model	**18**

Study Resources	1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi 2. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi 3. David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e, TMH, New Delhi 4. Schiffman, L.G and Kanuk L.L Consumer Behaviour, 8/e, Pearson Education, New Delhi 5. Roger D. Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi 6. K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co. New Delhi 7. Michael R.Solomon, Consumer Behaviour,5/e,PHI, New Delhi 8. Consumer Behaviour in Indian Perspective – Suja Nair – Himalaya Publishers, 2004 9. Atish Singh- Consumer Behaviour- Himalaya Publishing House 10. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi	

BCOM-DSE-361 (D)
Advanced Economics and Banking-II

Total Hours: 60 **Credits:4**

Course objectives	• Understand Economic Development and International Trade Theories • Evaluate Global Trade, Finance, and Policy Challenges. • Explore Digital Banking, Fintech, and Financial Innovation, • Analyze International Banking Operations and Financial Stability	
Course outcomes	**After successful completion of this course, students are expected to:** • Analyse Economic Development and International Trade Dynamics • Assess Globalization, Sustainable Development, and Policy Implications • Examine Digital Banking, Fintech, and Cybersecurity Trends. • Evaluate International Banking, Trade Finance, and Financial Stability	
Unit	**Topic Particular**	**Hours**
Unit I	**Development and International Economics – I** 1.1 Economic Growth and Development 1.2 Role of Institutions and Governance in Development 1.3 International trade is an engine of Growth 1.4 Exchange Rates, Balance of Payments and Capital Flows 1.5 Trade Liberalization and Regional Economic Integration 1.6 Sustainable Development and Climate Change Policies	**15**
Unit II	**Development and International Economics – II** 2.1 Economics development and Poverty Traps 2.2 Role of Institutions and Human Capital 2.3 Sustainable Development Goals (SDGs) 2.4 Trade Theories: Classical- Mercantilism, Modern- Heckscher Ohlin 2.5 Tariffs and Trade Barriers 2.6 Foreign Direct Investment (FDI) and Foreign Intuitional Investments 2.7 Concept of Welfare Economics and Market Failures 2.8 Climate Change and Sustainable Policies	**15**
Unit III	**Digital Banking and Financial Innovation** 3.1 Core Banking Solutions (CBS), Artificial Intelligence (AI) and Block chain 3.2 Payment Systems (UPI, NEFT, RTGS, IMPS) and Digital Currencies 3.3 Role of Financial Technology in Banking 3.4 Open Banking, Peer-to-Peer Lending and Neobanks	**15**

	3.4 Cyber Threats and Digital Payment Security 3.4 Anti-Money Laundering (AML) and Know Your Customer (KYC) Compliance	
Unit IV	**International Banking and Financial Markets** 4.1 International Banking Operations and Foreign Exchange Market 4.2 Role of IMF, World Bank and BIS in Global Banking 4.3 Exchange Rate Mechanisms and Foreign Exchange Risk Management 4.4 Trade Finance Instruments (Letter of Credit, Bank Guarantees, SWIFT) 4.5 Causes and Impact of Global Banking Crises 4.6 Financial Inclusion and Sustainable Banking	**15**
Study Resources	1. Basel Committee on Banking Supervision. (2011). *Basel III: A global regulatory framework*. Bank for International Settlements. 2. Bhattacharya, S., &Thakor, A. V. (1993). *Contemporary banking theory*. Springer. 3. Blanchard, O. (2021). *Macroeconomics* (8th ed.). Pearson. 4. Dornbusch, R., Fischer, S., &Startz, R. (2021). *Macroeconomics* (14th ed.). McGraw-Hill. 5. Gordon, E., & Natarajan, K. (2019). *Banking theory, law, and practice* (27th ed.). Himalaya Publishing House. 6. Hull, J. C. (2018). *Risk management and financial institutions* (5th ed.). Wiley. 7. Indian Institute of Banking & Finance. (2017). *Risk management* (2nd ed.). Macmillan. 8. Jehle, G. A., &Reny, P. J. (2011). *Advanced microeconomic theory* (3rd ed.). Pearson. 9. Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill. 10. Koutsoyiannis, A. (1979). *Modern microeconomics* (2nd ed.). Macmillan 11. Krugman, P. R., & Obstfeld, M. (2022). *International economics: Theory & policy* (12th ed.). Pearson. 12. Mankiw, N. G. (2021). *Macroeconomics* (11th ed.). Worth Publishers. 13. Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995). *Microeconomic theory*. Oxford University Press. 14. Mishkin, F. S. (2021). *The economics of money, banking, and*	

	financial markets (13th ed.). Pearson. 15. Romer, D. (2018). *Advanced macroeconomics* (5th ed.). McGraw-Hill. 16. Snowdon, B., & Vane, H. R. (2005). *Modern macroeconomics: Its origins, development, and current state*. Edward Elgar Publishing. 17. Srivastava, R. M., & Nigam, D. (2020). *Management of Indian financial institutions* (6th ed.). Himalaya Publishing House. 18. Suresh, P. (2017). *Banking theory, law & practice* (3rd ed.). Tata McGraw-Hill. 19. Tirole, J. (1988). *The theory of industrial organization*. MIT Press. 20. Varian, H. R. (1992). *Microeconomic analysis* (3rd ed.). W. W. Norton & Company.	

BCOM-VSC-361 (A)
Business Mathematics and Statistics -II

Total Hours: 30 **Credits: 02**

<table>
<tr><td>Course objectives</td><td colspan="2">To introduce the basic concepts, functions, importance, and limitations of statistics, emphasizing its role in data classification and analysis.
To familiarize students with different measures of central tendency, their computation, merits, limitations, and suitability for analyzing data sets.
To explain the significance and computation of various measures of dispersion and their application in understanding data variability.
To provide an understanding of index numbers, their construction methods, and their practical applications, including the computation of Consumer Price Index Numbers.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Students will be able to define and classify statistics, identify its functions and limitations, and apply statistical methods for data classification.
Students will be able to calculate and interpret various measures of central tendency, such as arithmetic mean, median, and mode, to summarize data effectively.
Students will be able to compute and compare measures of dispersion, including range, quartile deviation, mean deviation, and standard deviation, to analyze data variability.
Students will be able to construct and interpret index numbers, including Consumer Price Index Numbers, to analyze trends and economic indicators accurately.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Statistics:
a) Meaning of Statistics
• Statistics Defined in Plural Sense
• Statistics Defined in Singular Sense
b) Descriptive and Inferential Statistics
c) Functions of Statistics
d) Importance of Statistics
e) Limitations of Statistics
f) Distrust of Statistics
g) Classification According to Variables</td><td>08</td></tr>
</table>

Unit II	**Measures of Central Tendency:** a) Concept of Central Tendency b) Objectives of Averages or Central Tendency c) Essentials of an Ideal Average d) Different Measures of Central Tendency e) Arithmetic Mean • Computation of Arithmetic Mean • Weighted Arithmetic Mean • Uses of Weighted Arithmetic Mean • Properties of Arithmetic Mean • Merits and Limitations of Arithmetic Mean f) Median • Computation of Median • Properties of Median • Merits and Limitations of Median g) Partition Values • Quartiles • Deciles • Percentiles h) Mode • Computation of Mode • Merits and Limitations of Mode i) Choice of a Suitable Average j) Simple Practical Problems	**07**
Unit III	**Measures of Dispersion:** a) Concept of Dispersion b) Significance of Measuring Dispersion c) Properties of a Good Measure of Dispersion d) Absolute and Relative Measures of Dispersion e) Measures of Dispersion • Range • Quartile Deviation • Mean Deviation • Standard Deviation	**08**

	f) Coefficient of Variation g) Simple Practical Problems	
Unit IV	**Index Numbers:** a) Meaning and Concept of Index Numbers b) Characteristics of Index Number c) Uses of Index Numbers d) Issues in Construction of Index Numbers e) Classification of Index Numbers f) Methods of Constructing Numbers • Unweighted Index Numbers • Weighted Index Numbers g) Consumer Price Index Number (CPI)	**07**
Study Resources	• Hooda, R.P., Statistics for Business and Economics, MacMillan India Ltd., New Delhi. • Gupta, S.P., Elementary Statistical Methods, Sultan Chand & Sons: New Delhi. • Chandan, J.S. - Statistics for Business and Economics, Vikas Publishing House Pvt. Ltd., New Delhi. • Gupta, C.B., An Introduction to Statistical, Methods, Vikas Publishing House: New Delhi. • Sancheti, D.C., and Kapoor, V.K., Statistics Theory Methods and Applications, Sultan Chand & Sons : New Delhi	

BCOM-VSC-361 (B)
E-Commerce & M-Commerce-II

Total Hours: 30 **Credits:2**

<table>
<tr><td>Course objectives</td><td colspan="2">Explain the scope, evolution, and relationship of mobile commerce with e-commerce, along with its advantages and challenges.
Explore mobile technologies, networks, and application development frameworks that enable mobile commerce.
Analyze mobile payment systems, their security concerns, and the regulatory framework governing mobile transactions.
Understand mobile marketing strategies, including personalized advertising, social media promotions, and customer engagement techniques.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">Describe the applications of mobile commerce in banking, shopping, travel, healthcare, and other sectors with real-world case studies.
Evaluate the role of mobile operating systems, wireless communication technologies, and GPS in enabling mobile commerce.
Explain digital wallets, mobile banking, contactless payment methods, and security challenges in mobile transactions.
Apply mobile marketing strategies such as push notifications, location-based marketing, and social media advertising for business growth.</td></tr>
<tr><td>Unit</td><td>Topic Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Mobile Commerce
Definition and Scope of Mobile Commerce
Evolution of M-Commerce & its Relationship with E-Commerce
Advantages & Challenges of M-Commerce
Applications of M-Commerce (Banking, Shopping, Travel, Healthcare, etc.)
Case Studies: Amazon, Flipkart, Google Pay, Paytm</td><td>08</td></tr>
<tr><td>Unit II</td><td>Mobile Technologies for Commerce
Mobile Devices & Operating Systems (Android, iOS)
Mobile Networks (2G, 3G, 4G, 5G) & their Role in M-Commerce
Wireless Communication Technologies (Wi-Fi, Bluetooth, NFC)
Mobile Application Development for Commerce</td><td>07</td></tr>
</table>

	• GPS & Location-Based Services in M-Commerce	
Unit III	**Mobile Payment Systems** • Digital Wallets (Google Pay, Apple Pay, Paytm, PhonePe) • Mobile Banking & Financial Transactions • Contactless Payments (NFC, QR Code, UPI) • Security Concerns in Mobile Payments • Regulatory Framework & Compliance in Mobile Transactions	**07**
Unit IV	**Mobile Marketing & Advertising** • Introduction to Mobile Marketing Strategies • SMS & Push Notification Marketing • Social Media & Mobile Advertising (Facebook, Instagram, Google Ads) • Personalized & Location-Based Marketing • Mobile Analytics & Customer Engagement	**08**
Study Resources	• E-Commerce and Mobile Commerce Technologies,by Dr. U.S. Pandey & Er.Saurabh Shukla ,S.Chand Publication • Mobile Commerce,By Bandhyay ,KARABI,PHI Learning publication	

BCOM-VSC-362 (A)
Stock and Commodity Markets - II

Total Hours: 30 **Credits:2**

Course objectives	• To develop advanced knowledge of stock and commodity trading strategies, including intraday, arbitrage, and hedging techniques. • To enhance understanding of derivative markets by exploring options, futures, swaps, and structured products. • To analyze behavioral finance and market psychology, enabling students to make rational investment decisions. • To understand the impact of global financial markets on the Indian economy and the role of international exchanges. • To explore emerging trends such as algorithmic trading, blockchain technology, and ESG investing in financial markets.	
Course outcomes	**By the end of this course, students will be able to:** • Students will gain expertise in advanced trading strategies for both stock and commodity markets, improving their decision-making abilities. • Students will be able to apply derivative market concepts for risk management and speculative trading. • Students will understand investor behavior and psychological biases, allowing them to make informed investment choices. • Students will analyze global financial markets and their influence on Indian stock and commodity exchanges. • Students will explore future market innovations, such as AI-driven trading, sustainable investments, and cryptocurrency trends.	
Unit	**Topic Particular**	**Hours**
Unit I	**Chapter 1: Advanced Stock Market Trading Strategies** a. Intraday Trading vs. Positional Trading b. Swing Trading and Momentum Trading Strategies c. Arbitrage and Market Making d. Understanding Leverage and Margin Trading	**08**
Unit II	**Chapter 2: Advanced Commodity Market Trading** a. Role of Hedgers, Speculators, and Arbitrageurs b. Technical vs. Fundamental Analysis in Commodity Trading c. Price Discovery in Commodities d. Seasonal Trends and Cyclicality in Commodity Markets **Chapter 3: Derivatives Market – Advanced Concepts** a. Options Strategies: Straddle, Strangle, Butterfly b. Futures Contracts: Hedging vs. Speculation c. Swaps and Structured Derivative Products	**07**

	d. Role of Clearing Houses in Derivative Markets	
Unit III	**Chapter 4: Behavioural Finance and Market Psychology** • Investor Psychology and Market Sentiments • Impact of News, Events, and Media on Markets • Common Trading Biases (Herd Mentality, Overconfidence) • Strategies to Overcome Psychological Traps in Investing **Chapter 5: Global Financial Markets and Their Impact on India** • Major Global Stock Exchanges (NYSE, NASDAQ, LSE) • International Commodity Markets (CBOT, LME, NYMEX) • Impact of Foreign Exchange Rates and Inflation on Markets • Foreign Direct Investment (FDI) and Foreign Institutional Investors (FII)	**08**
Unit IV	**Chapter 6: Emerging Trends in Stock and Commodity Markets** • Algorithmic Trading and Artificial Intelligence in Markets • Blockchain Technology and Cryptocurrencies in Financial Markets • ESG (Environmental, Social, and Governance) Investing • Sustainable and Green Commodities Trading	**07**
Study Resources	1. Indian Financial System – Bharati V. Pathak (Pearson) 2. Financial Markets and Institutions – Dr. S. Gurusamy (McGraw Hill) 3. Security Analysis and Portfolio Management – Prasanna Chandra (McGraw Hill) 4. Fundamentals of Investments – R.P. Rustagi (S. Chand) 5. Indian Commodity Market – Rajeev Jain (Kunal Books) 6. A Guide to Indian Commodity Market – Prof. S. Parameswaran (Tata McGraw Hill) 7. Fundamental Analysis for Investors – Raghu Palat (Vision Books) 8. Technical Analysis of Stock Trends – Robert D. Edwards & John Magee (Indian Edition) 9. How to Make Money in Stocks – William J. O'Neil (Tata McGraw Hill) 10. Derivatives and Risk Management – Sundaram Janakiramanan (Pearson) 11. Equity Derivatives: The Key to Risk Mgmt – ICFAI Publications	

BCOM-VSC-362 (B)
Digital Marketing-II

Total Hours: 30 **Credits: 2**

Course objectives	• To explain the importance of digital marketing, compare it with traditional marketing, and identify key digital platforms like Google and Facebook. • To develop a basic website using tools like WordPress or Wix, choose a domain name, and apply user-friendly design principles. • To implement SEO techniques, including keyword research, on-page and off-page strategies, and link building to improve website visibility. • To create and evaluate digital marketing campaigns using social media, PPC ads, email marketing, and analytics tools like Google Analytics.	
Course outcomes	• Students will be able to identify the importance of digital marketing and compare it with traditional marketing while recognizing key digital platforms like Google and Facebook. • Students will be able to create a basic website using tools like WordPress or Wix, select a domain name, and apply user-friendly design principles. • Students will be able to apply SEO techniques such as keyword research, on-page and off-page optimization, and link building to improve website ranking. • Students will be able to design and assess digital marketing campaigns using social media, PPC ads, email marketing, and analytics tools like Google Analytics.	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to Digital Marketing** • Digital Marketing : Meaning, Definition, Evolution • Digital Marketing Vs Traditional Marketing • Importance and Need of Digital Marketing • Popular Digital platforms: Google, Facebook, Instagram	**8**
Unit II	**Role of Search Engine Optimization (SEO)** • Meaning and Functions of Search Engines • Steps to improve a website's visibility in search results (on-page and off-page). • Finding the right words (keywords) people search for	**7**
Unit III	**Digital Platform Planning and Development** • Importance of Website in planning	**8**

	• Types of websites (e.g., simple websites, online stores, blogs). • Easy tips for good website design (user-friendly and attractive). • Simple tools to make websites.(Wordpress, Google web designer, Wix, Yola)	
Unit IV	**Social Media Marketing** • Introduction to social media platforms: Facebook, Instagram, and WhatsApp. • Simple planning for social media promotion. • Posting interesting and useful content.	**7**
Study Resources	• "Digital Marketing" by Seema Gupta • "Web Marketing: The Key to Success in the Digital World" by Avinash Kapoor and Chinmaya Kulshrestha • "SEO Simplified: Learn Search Engine Optimization Strategies and Principles for Beginners" by Vineet Gupta • "Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media" by Liana Evans • "Digital Marketing: Cases from India" by Rajendra Nargundkar and Romi Saini • "Marketing Analytics: Data-Driven Techniques with Microsoft Excel" by Wayne L. Winston	