



**GOKUL
GLOBAL
UNIVERSITY**

Approved By Govt. of Gujarat
(Recognized by UGC under Section 22 & 2(f) of 1956)
(Gujarat Private State University Act 4 of 2018)

COURSE STRUCTURE

Gokul Global University
Faculty of Commerce & Management

BCOM

Under Choice Based Credit System (CBCS)



— Faculty of Commerce & Management —
Gokul College of commerce & Management



University Campus, State Highway-41, Siddhpur - 384151, Dist. Patan, Gujarat, INDIA
E: dean.fac.com@gokuluniversity.ac.in W: www.gokuluniversity.ac.in M: +91 95109 73861



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Sem - I

Sr. No.	Subject Name	Subject Code	Credi	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		100
							Th	Pr	Th	Pr	
1	Micro Economics	FCB210101	4	4	-	4	30		70		100
2	Principle of Management-I	FCB210102	4	4	-	4	30		70		100
3	Accountancy-I	FCB210103	4	4	-	4	30		70		100
4	Business Communication-I	FCB210104	4	4	-	4	30		70		100
5	Financial Accounting -I	FCB210105	4	4	-	4	30		70		100
6	Computer Application-I	FCB210106	4	2	2	4	30		35	35	100
Total			24	22	2	24	180		385	35	600



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Sem - II

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		
							Th	Pr	Th	Pr	100
1	Macro Economics	FCB220101	4	4	-	4	30		70		100
2	Business Environment	FCB220102	4	4	-	4	30		70		100
3	Accountancy-II	FCB220103	4	4	-	4	30		70		100
4	Business Communication-II	FCB220104	4	4	-	4	30		70		100
5	Financial Accounting -II	FCB220105	4	4	-	4	30		70		100
6	Computer Application-II	FCB220106	4	2	2	4	30		35	35	100
Total			24	22	2	24	180		385	35	600



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Sem - III

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		100
							Th	Pr	Th	Pr	
1	Managerial Economics	FCB230101	4	4	-	4	30		70		100
2	Human Resource Management	FCB230102	4	4	-	4	30		70		100
3	Taxation -I	FCB230103	4	4	-	4	30		70		100
4	Cost Accounting-I	FCB230104	4	4	-	4	30		70		100
5	Commercial Communication	FCB230105	4	4	-	4	30		70		100
6	Corporate Accounting	FCB230106	4	4	-	4	30		70		100
Total			24				150		350		500



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Sem - IV

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		100
							Th	Pr	Th	Pr	
1	Indian Economy	FCB 240101	4	4	-	4	30		70		100
2	Auditing-I	FCB 240102	4	4	-	4	30		70		100
3	Taxation-II	FCB 240103	4	4	-	4	30		70		100
4	Cost Accounting-II	FCB 240104	4	4	-	4	30		70		100
5	Organisational Communication	FCB 240105	4	4	-	4	30		70		100
6	Production Management	FCB 240106	4	4	-	4	30		70		100
Total			24				150		350		500





Sem - V

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal	External			
							Th	Pr	Th	Pr	100
1	Statistics	FCB 250101	4	4	-	4	30	-	70		100
2	Business Law-I	FCB 250102	4	4	-	4	30	-	70		100
3	Cost & Financial Accounting	FCB 250103	4	4	-	4	30	-	70		100
4	Management Accounting –I	FCB 250104	4	4	-	4	30	-	70		100
5	Portfolio Management	FCB 250105	4	4	-	4	30	-	70		100
6	Money, Financial System & Indian Economy-I	FCB 250106	4	4	-	4	30	-	70		100
	Total		24					-			600





Sem - VI

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	P r	Total	Internal		External		
							Th	P r	Th	Pr	100
1	Personal Management	FCB 260101	4	4	-	4	30	-	70		100
2	Business Law-II	FCB 260102	4	4	-	4	30	-	70		100
3	Management Accounting –II	FCB 260103	4	4	-	4	30	-	70		100
4	International Marketing	FCB 260104	4	4	-	4	30	-	70		100
5	Money, Financial System & Indian Economy -II	FCB 260105	4	4	-	4	30	-	70		100
6	Management of Organised Market	FCB260106	4	4	-	4	30	-	70		100
	Total		24								600





Bcom sem – 1

Program: Bachelor's of Commerce

Year: 1ST year

Course Title: Micro economics

Course Type: Core Compulsory

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Macro Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) A primary objective is to understand the basic concepts of microeconomics. Supply and demand, comparative advantage, market structures, elasticity of demand and equilibrium are among the central microeconomics concepts.

Course Outcome:

- 1) The Outcome of the paper is to analyze the economic behavior of individuals, firms and markets. It is mainly to equip the students in a rigorous and comprehensive





understanding with the various aspects of consumer behavior and Economic Welfare, Firms behavior and the theory of imperfect markets and equilibrium in different conditions.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction: <ul style="list-style-type: none"> - Definitions of Economics: Scarcity and Growth definitions - Introduction to Micro Economics: Definition, Scope, Importance and Limitations of Micro Economics - Important Concepts: Economic goods and Free Goods, Price and Value, Want and Demand, Production Possibility Curve - Economic Systems: Planned Economy, Free Market Economy and Mixed Economy 	1	25 %
II	Theory of Demand: <ul style="list-style-type: none"> - Meaning of Demand and Determinants of Demand – Demand Function - Law of Demand, Expansion and Contraction of Demand, Increase and Decrease in Demand, Usefulness of Law of Demand, Exceptions to the Law of Demand - Utility Analysis: Concept of Utility, Law of Diminishing Marginal Utility, Derivation of Demand Curve on the basis of the Utility analysis , Consumer's Surplus 	1	25 %
III	Theory of Supply: <ul style="list-style-type: none"> - Meaning of Supply, Determinants of Supply, Expansion and Contraction of Supply, Increase and Decrease in Supply - Demand and Supply as determinants of Price - Meaning of Market, Types of Market and their important features: Perfect Competition, Monopoly, Monopolistic Competition and oligopoly 	1	25 %
IV	Theory of Distribution: <ul style="list-style-type: none"> - Marginal Productivity Theory of Distribution - Rent: Concepts of Differential Rent and Scarcity Rent, Economic and Contract Rent, Quasi Rent, Pure Rent 	1	25 %





	and Quasi Rent Wages: Concepts of Time Wages, Piece Wages, Money wages, real Wages, factors determining real Wages. Interest: Gross and Net Interest. Components of Gross Interest Profit: Theories of profit – risk, uncertainty, innovation		
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Reference Books:

- 1) Micro Economic Theory by R. Cauvery (S.Chand Publication.)
- 2) Micro Economics by M.John Kennedy (Himalaya Publication)
- 3) Modern Micro Economics by H.L Ahuja (S Chand Publication)

Suggested Readings:

- 1) Modern Economic Theory by K.K Dewett (S. Chand Publication)
- 2) Elementary Theory by K.K. Dewett & J.D.Verma. (S.Chand Publication.)
- 3) Principles of Economics by D.M.Mithani (Himalaya Publication)

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 1

Course Title: Principle of management-I

Course Code: FMB210102

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of Principle of management and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		





Course Objective:

- 1) The objective of this subject is to provide an understanding of basic concepts and principles of management. It will inculcate the ability to apply the multifunctional approach to Organizational objectives.

Course Outcome:

- 1) Understand the concepts related to Business.
- 2) Demonstrate the roles, skills and functions of management.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Management and Planning Management: Meaning and process of management. Planning: Meaning; planning process; planning premises; types of plans – based on breadth and use.	1	25 %
II	Forecasting, Decision making Forecasting: Meaning; techniques of forecasting – Historical analogy method, survey method, business barometers, time series analysis, regression analysis, significance and limitations of forecasting Decision making: Meaning; decision making process; techniques of decision making – Decision Tree, PERT and CPM.	1	25 %
III	Organizing – Part 1 A. Introduction - Meaning of organizing; principles of organizing. B. Departmentation – Meaning; bases of departmentation – function wise, product wise, territory wise, process wise and customer wise. C. Delegation – Meaning; elements of delegation; principles of effective delegation. D. Centralization and decentralization – Meaning; factors affecting degree of centralization and decentralization.	1	25 %
IV	Organizing – Part 2 Types of organizations A. Formal organizations: Line; Functional; Line and staff; Committee (only the meaning, advantages and limitations of all the four forms)	1	25 %





	B. Informal organizations: Meaning; benefits; problems.		
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Reference Books:

- 1) L. M. Prasad; Principles of Management; Sultan Chand and Sons, 6TH edition.
- 2) Karmander Ghuman and K. Aswathapa; Management – Concept, Practice and Cases; Tata McGraw Hill; 1st edition (2010)

Suggested Readings:

- 1) Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1st edition.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1st

Semester: 1st

Course Title: Accountancy –I

Course Code: FCB210103

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Accountancy Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Understand the framework of accounting systems and the Generally Accepted Accounting Principles





- 2) Prepare necessary financial statements related to different business entities.
- 3) Construct financial statements for understandability and relevance of stakeholders.

Course Outcome:

- 1) The programme aims to provide students with a specialist education in accounting and finance.

Content

Unit	Description in detail	Credit	Weightage
I	Consignment Including sums and theory	1	25 %
II	Branch Account (excluding foreign Branch)	1	25 %
III	Fire Insurance Claim Claim for loss or stock & Fixed Assets, Claim for Profit Or Consequential Loss.	1	25 %
IV	Tally Accounting Meaning , features of Tally , Advantages & limitation Tally System – GST(Goods & Service Tax .)	1	25 %

Reference Books :

- 1) Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand& Sons.

Suggested Readings:

- 1) Rana, T. J. Advance Accountancy-2. Ahmedabad: B.S. Shah Prakashan.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving





Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 1st

Course Title: Business communication-I

Course Code: FMB210104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of Business communication and its applications in Commerce

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To provide an overview of Prerequisites to Business Communication.
- 2) To put in use the basic mechanics of Grammar.

Course Outcome:

- 1) After the completion of course student will get effective writing skills so as enable students to write in a clear, concise, and persuasive and audience centered manner.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Communication: Definition of Communication Process of Communication Aims or Objectives of Communication <ul style="list-style-type: none"> ➤ Knowledge ➤ Information ➤ Report ➤ Counseling ➤ Motivation ➤ Request ➤ Order ➤ Warning ➤ Suggestion 	1	25 %





	<ul style="list-style-type: none"> ➤ Advice ➤ Complaint ➤ Raising morale ➤ Instruction ➤ Persuasion <p>The Seven C's of the Effective Communication</p> <ol style="list-style-type: none"> 1) Completeness 2) Conciseness 3) Consideration 4) Concreteness 5) Clarity 6) Courtesy 7) Correctness <p>Forms of Communication:</p> <p>Verbal communication</p> <ol style="list-style-type: none"> 1) 1 Oral Communication 2) 2 Written Communication 3) 3 Communication through listening and reading 4) 4 Advantages and limitations of verbal Communication <p>Non verbal Communication</p> <ol style="list-style-type: none"> 1) Importance of non verbal Communication 2) Types of non verbal Communication 3) Body language 4) Para language 5) Time and space language 6) Sign language 7) Advantages and Limitations of non verbal Communication 		
II	<p>Letter writing techniques</p> <p>Understanding the basics of letter writing</p> <p>(A) Physical appearance Paper</p> <p>Quality Color Size Continuation sheet Typing On conventional type writer On computers</p> <p>(B) Advantages of typing on computer</p> <p>Margin</p> <p>Folding</p> <p>Envelop</p>	1	25 %



	<p>Sizes Window envelop Superscription Structure of letter and essential parts of letter</p> <ol style="list-style-type: none"> 1. Heading 2. Date 3. Reference number 4. Confidential and personal notes 5. Inside address 6. Attention line 7. Salutation 8. Subject 9. Body of the letter 10. Complimentary close 11. Signature 12. Post script 13. Enclosures 14. Identification initial 15. Carbon notation Style or format of the letter 16. The full block form 17. The semi block form 18. The modified block form <p>Principles of effective letter writing</p>		
III	<p>Types of letters Inquiry letters Solicited inquiry Unsolicited inquiry Routine inquiry Inquiry for a special purpose or favor Reply to inquiry letter Circumstantial reply Order letter Order letter by the buyer Acknowledgement of orders Reply to order letter Execution of orders Cancellation of orders</p>	1	25 %
IV	<p>Words often misspelled and confused*** A List of commonly confused and misused words*** COMMONLY CONFUSED WORDS 1) Accept /Except</p>	1	25 %



2) Advice (Noun) /Advise (Verb)		
3) Adverse /Averse		
4) Affect (Verb);/Effect (Noun);		
5) Aisle /Isle		
6) Allude /Elude		
7) Allusion /Illusion False Idea		
8) Already /All Ready		
9) Altar /Alter		
10) Altogether /All Together		
11) Angel /Angle		
12) Accent /Ascent Assent Consent, Agreement		
13) Beside /Besides		
14) Boar /Bore		
15) Board /Bored		
16) Born /Borne		
17) Brake /Break		
18) Buy /By		
19) Canvas /Canvass		
20) Capital /Capitol		
21) Choose /Chose		
22) Coarse /Course		
23) Complement /Compliment		
24) Corps /Corpse Dead Body		
25) Dairy /Diary		
26) Descent /Dissent		
27) Dessert /Desert		
28) Device /Devise		
29) Dew /Due		
30) Die /Dye		
31) Elicit /Illicit		
32) Eminent /Imminent		
33) Fair /Fare		
34) Farther /Further		
35) Formally /Formerly		
36) Hear /Here		
37) Heard /Herd		
38) Hoard /Horde		
39) Knew /New		
40) Later /Latter		



41) Lead /Led		
42) Lessen /Lesson		
43) Loose /Lose		
44) Meat /Meet		
45) Moral /Morale		
46) Patience /Patients		
47) Peace /Piece		
48) Peak /Peek		
49) Personal /Personnel		
50) Plain /Plane		
51) Precede /Proceed		
52) Presence /Presents		
53) Principal (Adj.); (Noun) /Principle		
54) Quiet /Quite		
55) Rain /Reign		
56) Raise /Raze		
57) Reverend /Reverent		
58) Right /Rite		
59) Road /Rode		
60) Scene /Seen		
61) Sight /Site		
62) Stationary /Stationery		
63) Than /Then		
64) Their /There		
65) Through /Thorough		
66) Waist /Waste		
67) Waive /Wave		
68) Weak /Week		
69) Weather /Whether		

Reference Books:

- 1) Sehgal, M.K., Vandana Khetarpal, *Nature and scope of Business Communication*, Excel Books: Delhi, 2003. Print.
- 2) Rai, Urmila, S.M.Rai, *Business Communication*, Himalaya Publishing House: Delhi, 2002. Print.

Suggested Readings:

- 1) Rao, Babu, *Communication Today*, Himalaya Publishing House: Delhi, 2003. Print.





- 2) Kaul, Asha, *Effective Business Communication*, Prentice Hall of India: Delhi, 2005.Prin

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 1st

Course Title: Financial Accounting-I

Course Code: FCB210105

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of financial accounting and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Understand the framework of accounting systems and the Generally Accepted Accounting Principles
- 2) Prepare necessary financial statements related to different business entities.
- 3) Construct financial statements for understandability and relevance of stakeholders.

Course Outcome:

- 1) The course aims to familiarize the students with concept financial accounting and its applications in Accounting.





Content

Unit	Description in detail	Credit	Weightage
I	Piecemeal Distribution Of Cash: Piecemeal Distribution Of Cash: Meaning Theory And Practical And Profit (Or Loss).	1	25 %
II	Prior To Incorporation: Meaning, Time Ratio, Sales Ration Base Practical.	1	25 %
III	Issue And Forfeiture Of Shares: (Pro-Rata) Concepts Of Potential Equity Shares , Sweat Equity Shares	1	25 %
IV	Redemption Of Redeemable Preference Shares: Under Section 80 Of Companies Act 1956 & Issue Of Bonus Share As Per Statutory Provisions Enforce On 31 st March Of Immediate Preceding Academic Year.	1	25 %

Reference Books :

- 1) Dr . Shardha Gangwar “ Financial accounting”
- 2) M.P Gupta & B.M Agrawal “ Grewal’s Accounting”

Suggested Readings :

- 1) Dr. S.N Maheshwari & Dr. S.K Maheshwari “Problems & Solutions In Advance Accounting”

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor’s of Commerce

Subject / Branch: Commerce

Year: 1st

Semester: 1st

Course Title: Computer Application-I

Course Code: FCB210106

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of computer application.





Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) Student will understand Technical Proficiency
- 2) Programming Skills

Course Outcome:

- 1) Ability to familiarise with basics of computers.
- 2) Ability to navigate the file system.
- 3) Ability to create and edit documents, spread sheets, and presentations.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Computers, Operating System, Windows & its Utilities _ Computer system components, Input devices, Output devices, storage devices, computer storage elements, types of computer, Applications of computers, advantages of using computer _ Operating System o Computer software categories o Introduction to operating system o Types of User Interfaces o Functions of Operating Systems o Types of Operating Systems o Examples of Operating system o Booting Process _ Windows o Introduction to Windows, features of Windows, various versions o Components Of Windows - Desktop, icon, My computer, My documents, Network Neighborhood,	1	25 %





	Recycle bin, start menu, taskbar, Windows Explorer o Control Panel - Date & time, display, mouse, user accounts, add & remove programs _ Files and Folders Creating Folder Folder Operations (copying , moving and deleting) Creating files & file operations Creating Shortcuts _ System Tools Disk Defrag _ Internet and Outlook o What is Internet o Most popular internet services o Functions of Internet like email, WWW, FTP, Usenet, IRC, instant messaging, Internet Telephony o How Internet works o Connecting to Internet o Managing emails o Using address book o Working with task list o Scheduling appointments o Reminders o Events o Journals o Notes		
II	MS Word & Introduction to Excel _ Creating, navigating and editing Word documents _ Formatting text of a document _ Formatting , viewing and printing a document _ Inserting and removing page breaks _ Insert Header and footers _ Viewing a document _ Page set up of a document _ Printing a document _ Working with tables and graphics _ Working with objects	1	25 %



	<ul style="list-style-type: none"> _ Mail merge and labels _ Spelling and grammar tools _ Autocorrect _ Auto text _ Auto format _ Inserting endnotes and footnotes _ Working with columns _ Inserting comments _ Creating index and tables from the content of document _ Counting words _ Macros _ Saving document with passwords. _ Introduction To Excel o Concept of workbook, worksheet, workspace o Types of data o Formatting workbook o Conditional formatting o Sorting Data 		
III	<p>MS PowerPoint</p> <ul style="list-style-type: none"> _ Creating , browsing & saving Presentation _ Editing & formatting slides _ Linking multiple slides using hyperlinks and advance buttons _ Using slide layouts _ Adding notes to the slides _ Editing and formatting slides _ Working with slide masters _ Inserting objects on the slide _ Animating objects _ Slide transitions _ Choosing preset animations _ Triggering animations _ Applying sound effects to animation effects _ Playing videos _ Rehearsing timings _ Slide show _ Slide show options(using pen pointer, highlighter) 	1	25 %





	<ul style="list-style-type: none"> _ Pack & go _ Custom Show 		
IV	<p>Advanced Excel (10 hours)</p> <ul style="list-style-type: none"> _ Data validation _ Data filter (Auto & Advance) _ Charts _ What if analysis _ Goal seek _ Scenario _ Protecting Worksheet _ Types of error _ Functions and formulas <p>1. Mathematical Round, ceil floor, fact, subtotal, sum , sum if</p> <p>2. Logical AND, OR, NOT, if</p> <p>3. Statistical Min, max, avg, count if</p> <p>4. Text Concatenate, Exact, find, left, right, len, lower, upper, trim</p> <p>5. Lookup Hlookup, Vlookup</p> <p>6. Date and Time Date, day, days360, hours, minute, now, second, time, today, year, datediff</p> <p>7. Financial Functions FV, IPMT, NPER, NPV, PMT, PV, Rate</p> <ul style="list-style-type: none"> _ Pivot table _ Data analysis (Standard deviation, Variance correlation, z-test, Chi-square) 	1	25 %

Reference Books :

- 1) Working with Personal Computer Software (2nd Ed.) – R.P.Soni, Harshal Arolkar, Sonal Jain , Wiley –India Publications
- 2) Office 2003 in simple steps- Dreamtech Press.





Suggested Readings:

- 1) "Let Us C" by Yashavant Kanetkar:

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity

❖ COURSE OUTCOME BCOM SEM - I

Optional Course	Course Outcome	
Financial Accounting	CO1	Students will have complete knowledge of Indian as well as International Accounting Standards
	CO2	With advanced knowledge of Accounting, business world will be ready to absorb students

Compulsory Course	Course Outcome	
Micro Economics	CO1	Use principles of economics in economic decision making.
	CO2	Present clearly written analysis of economic issues and problems.
	CO3	To evaluate outcomes based on the costs and benefits involved.

Compulsory Course	Course Outcome	
Principles of Management	CO1	Identify and communicate the purpose and functions of management.
	CO2	Practice the process of management's four functions: Planning, organising, leading and controlling
	CO3	Help students to determine most effective action to be taken in specific situations practicing various management principles.





Compulsory Course	Course Outcome	
Accountancy-I	CO1	To define bookkeeping and accounting.
	CO2	To explain the general purpose and functions of accounting.
	CO3	To explain the differences between management and financial accounting.

Optional Course	Course Outcome	
Communication	CO1	Understand the various forms of the business organizations along with their important features and legal rules.
	CO2	Students will know the working of the industries, ethical values and corporate social responsibilities.
	CO3	Comprehend different types of communication and how business letters and reports helpful for the systematic operation of the organization.

Optional Course	Course Outcome	
Computer Application	CO1	Represent data using Number systems
	CO2	Draw sequential and combinational digital logic circuits
	CO3	Write Register Transfer Language instructions to perform Micro-operations

❖ Mapping of COs and PSOs for B.Com Semester - I

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Financial Accounting	CO1	*	*					
	CO2			*		*	*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
	CO1	*						





Micro Economics	CO2	*	*					*
	CO3	*						*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Principles of Management	CO1		*					
	CO2				*			
	CO3		*					

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Accountancy-I	CO1						*	
	CO2		*					
	CO3	*						*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Communication	CO1	*						
	CO2	*				*		
	CO3		*					*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Computer Application	CO1	*	*	*				
	CO2	*	*	*				
	CO3	*	*	*				





Bcom – 2

Program: Bachelors of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Macro Economics

Course Code: FCB220101

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Macro Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) Students will obtain a thorough and complete understanding of national economic accounts. They should understand the differences between real and nominal variables, how GDP is measured and constructed, how different price indexes are constructed, how unemployment is measured, etc.

Course Outcome:

- 1) Dealing with the performance, structure, behavior & decision making of the entire Economy.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Macro Economics: Definition, Scope, Importance and Limitations of Macro Economics National Income (NI) Accounting: Meaning of NI and Circular Flow of NI (in Four sector economy) Stock and flow concept, NI at Current Price and NI at Constant Price Various concepts of NI (GNP, GDP, NNP, NDP),	1	25 %





	Personal Income, Disposable Income Methods for measurement of NI Difficulties in measurement of NI		
II	Theory of Income and Employment Keynes' consumption function Investment function Keynesian theory of Income and employment Investment multiplier Interest rate theory - Liquidity Preference Theory	1	25 %
III	Money Definition and Functions Stocks of Money (M1, M2, M3 and M4) Credit creation by Commercial Banks Inflation Meaning of Inflation, Deflation, Stagflation and Causes of inflation, Measures to Control Inflation Business cycle Meaning, characteristics and phases	1	25 %
IV	Monetary policy Meaning, Objectives and Tools Fiscal policy Meaning, Objectives and Tools Balance of Payments Meaning, Structure, Causes of Disequilibrium and Methods of Correcting Disequilibrium	1	25 %

Reference Books:

- 1) Macro Economics by D.M.Mithani (Himalaya Publication)
- 2) Macro Economics by R. Cauvery (S.Chand Publication.)

Suggested Readings:

- 1) Richard T. Froyen (2005): Macroeconomics, 2nd Edition, Pearson Education Asia, New Delhi.

Online Resources:

- 3) <https://www.pdfdrive.com>
- 4) www.slideshare.net





Practical / Activities:

- 3) Quiz using Google Forms or Quizzes
- 4) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Business Environment

Course Code: FCB220102

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Business Environment and its applications in commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To enable students to evaluate business and its environment. Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
- 2) To enable students to understand business and society.

Course Outcome:

- 1) Features of Modern Economy
- 2) Relevance of floor and ceiling prices in modern economic system
- 3) Regulated and unregulated markets and their consequences

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Business Environment Concept, Definition & Importance of Business Environment, Internal & External environment of business Economic Environment	1	25 %





	Reforms in Indian Money Market, Primary Capital Market & Secondary Capital Market.		
II	Union Budget: Concept, Main constituents of Budget, Various types of Budgetary Deficits. Price & Distribution controls: Objectives, Price controls; Direct Vs Indirect, Administered prices, Dual pricing, Subsidization, Public Distribution System. Privatization: Concept, Ways of privatization, Disinvestment process in India. Exit Policy.	1	25 %
III	Global Environment Globalization: Definition, Meaning & indicators of Globalization Foreign Investment Flows: Concepts of FDI, FPI & Role of Foreign Investments. Introduction of GATT, Origin & Objectives of WTO, Impact of WTO on Indian Economy. MNCs: Meaning of MNC & TNC, Benefits from MNCs, Problems brought by MNCs. EXIM Policy (Latest)	1	25 %
IV	Social Environment Meaning of Social Responsibility Business & various social responsibility of Business. Business Ethics: Meaning & Its importance Consumerism: Concept, Consumer Rights & Consumerism in India Technological & Natural Environment Concept of Technology & Innovation, Sources of Technology Dynamics Concept of Natural Environment & its impact on Business	1	25 %

Reference Books:

- 1) Economic environment of business by H.L. Ahuja, S. Chand
- 2) Business Environment: Text & Cases, Francis Cherunilam, Himalaya Publishing House, Edition:





Suggested Readings:

- 1) Essentials of Business Environment, K.Ashwathappa, Himalaya Publishing House, 6th Edition:
- 2) Indian Economy, S.K.Misra & V.K.Puri, Himalaya , Edition:25th
- 3) Indian Economy, Ruddar Datt & K.P.M Sundharam, S.Chand & Company Ltd.,57th Edition

Online Resources:

- 5) <https://www.pdfdrive.com>
- 6) www.slideshare.net

Practical / Activities:

- 5) Quiz using Google Forms or Quizzes
- 6) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Accountancy-II

Course Code: FCB220103

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Accounting II and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The objective of the course is to make the students practically sound in maintaining accounting of corporate world.

Course Outcome:





- 1) Financial accounting results in the determination of net income at the bottom of the income statement. Assets, liabilities and equity accounts are reported on the balance sheet.

Content

Unit	Description in detail	Credit	Weightage
I	Investment Accounts : Accounting for interest bearing (fixed Earning) securities in book of investor only	1	25 %
II	Joint venture : (excluding conversion of consignment into joint venture)	1	25 %
III	Single Entry system: Accounts from incomplete records conversion method only (use of ratios to find out missing data is expected)	1	25 %
IV	Hire purchase accounts : Meaning ,Method	1	25 %

Reference Books:

- 1) Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand& Sons.
- 3) Rana, T. J. Advance Accountancy-2. Ahmedabad: B.S. Shah Prakashan.

Suggested Readings:

- 1) Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
- 2) Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.

Online Resources:

- 7) <https://www.pdfdrive.com>
- 8) www.slideshare.net

Practical / Activities:

- 7) Quiz using Google Forms or Quizzes
- 8) Breakout room activity - Sum solving





Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Business Communication-II

Course Code: FCB220104

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: Students will get idea about the hurdles of the language.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Effectively manage the team as a team player
- 2) Develop interview skills
- 3) Develop Leadership qualities and essentials

Course Outcome:

- 1) Describe and use effective interpersonal communication and listening skills.
- 2) Identify the various aspects of the organizational setting for business communication
- 3) Students will improve their writing skill

Content

Unit	Description in detail	Credit	Weightage
I	SEGMENT COURSE CONTENT No. of Lectures TEXT: 12 Wings of Fire-Abridged-(Students Edition) By- Dr. A.P.J. Kalam	1	25 %
II	COMMUNICATION: Barriers to Effective Communication Physical Barriers Noise Time and Distance Semantic Barriers Interpretation of Words	1	25 %





	Technical Jargon Idioms and Phrases Psycho-Sociological Barriers Status Block Closed mind Emotion Group Identification Poor Communication Skills State of Health Cultural Barriers		
III	Sales letters: (5 hours) objectives of sales letter Types of writing a sales letters Job Applications: (8 hours) Collection letters: (5 hours) Definition of collection letters Essential points for drafting collection letters Stages of collection letters Notification stage Reminder stage Strong reminder stage Inquiry and discussing stage Warning and threat stage Thanking customer for timely payment Reply to complaint regarding faulty bill	1	25 %
IV	Vocabulary (Foreign Words)	1	25 %

Reference Books:

- 1) Rai. U.S., S.M. *Business Communication*. Himalaya Publication, Mumbai.
- 2) Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi. "Oxford Business English Dictionary, OUP, New Delhi





Suggested Readings:

- 1) Sharma, R.C. *Business Correspondence and Report Writing*. Krishna Mohan Tata McGrawhill Publishing Co.
- 2) Korlahalli, J.S., Rajendrapal. *Essentials of Business Communication*. Sultan Chand and Sons. New Delhi

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Financial Accounting-II

Course Code: FCB220105

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Financial Accounting II and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To familiarize the student with accounting principles, to impart them the conceptual knowledge of fundamentals of accounting.

Course Outcome:

- 1) Financial accounting results in the determination of net income at the bottom of the income statement. Assets, liabilities and equity accounts are reported on the balance sheet. The balance sheet utilizes financial accounting to report ownership of the company's future economic benefits.

Content

Unit	Description in detail	Credit	Weightage
I	Purchase of Business By company : (Accounting treatments in the books of Company)	1	25 %
II	(A) Underwriting of shares and Debentures : Computation for fixing the liabilities Of underwriters.	1	25 %





III	(A) Capital Reduction: Excluding Preparation of scheme of internal resolution (B) Sub division / Consolidation of shares, conversion of shares into stock and its conversion.	1	25 %
IV	(A) Indian Accounting Standards AS-2 Valuation of Inventories AS-6 Depreciation Accounting AS-10 Accounting for fixed assets (B) Redemption of Debentures : Own debentures from open market	1	25 %

Reference Books:

- 1) Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons.

Suggested Readings:

- 1) Rana, T. J. Advance Accountancy-2. Ahmedabad: B.S. Shah Prakashan.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Computer Application –II

Course Code: FCB220106

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of Computer Application II and its applications Various Field.





Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Give students an in-depth understanding of why computers are essential components in business, education and society.
- 2) Provide hands-on use of Microsoft Office applications Word, Excel and PowerPoint.
- 3) Completion of the assignments will result in MS Office applications knowledge and skills

Course Outcome:

- 1) Understand the basic terminology of computers
- 2) Understand the practical concepts of MS Word, MS Excel, MS PowerPoint, and MS Access.

Content

Unit	Description in detail	Credit	Weightage
I	Advanced word-I a) checking spelling & grammar b) Auto correct & auto text c) opening & closing toolbars d) using tabs 1. Defining Tabs using rulerbar and mouse 2. Defining Tabs using Dialogbox e) Enhancing a Document 1. Page set up, page Break, Looking at a document in different views, Header & Footer, Zoom, Changing Case, Print Options. f) Tables 1. Creating a table, Formatting a table, Auto Format, Calculation in table and Sorting	1	25 %
II	Advanced Word –II a) Using multiple columns, Format painter, auto format b) Graphics, Drawing toolbar, word art, inserting	1	25 %





	Graphics c) Mail Merge: What is mail merge? d) Creating & printing merged letters e) Using mail merge to print envelop and mailing Labels		
III	Web Design Using Flash a) Multimedia authoring software b) Advantages of Flash c) What is Animation? d) Parts of screen of Flash 8.0 1.Stage 2.Timeline 3.Panel 4.Toolbox 5.Library Window e) Web Animation f) To Publish Animation	1	25 %
IV	Importance Terms Related to Computers Algorithm, Artificial intelligence, ASCII, ATM, Automated Office, Backup, BIOS, Bit, Byte, Boo, Bug ,Client /server, Encryption, Flow chart, GIGO, POST ,Password, Program, Modem, Web, Virus ,Configuration of a pc –Computer	1	25 %

Reference Books:

- 1) Schaum's Outline of Programming with C: B. Gottfried, 2nd Edition, 1996, Tata McGraw Hill.
- 2) The C Programming Language: B.W. Kerninghan, D.M. Ritchie, 2nd Edition, 1995, PHI

Suggested Readings:

- 1) Working with Personal Computer Software (2nd Ed.) – R.P.Soni, Harshal Arolkar, Sonal Jain , Wiley –India Publications
- 2) Office 2003 in simple steps- Dreamtech Press.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net





Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

❖ **COURSE OUTCOME BCOM SEM - II**

Compulsory Course	Course Outcome	
Macro Economics	CO1	To understand economy of a country and macroeconomic events such as unemployment, inflation and the balance of payments
	CO2	Critically assess real-world macroeconomic developments through national income indicators.
	CO3	To relate to the real world and get a deeper insight regarding Disinvestments, FDI's and FII's.

Compulsory Course	Course Outcome	
Business Environment	CO1	Identify different types of Business Environment
	CO2	Recognize tools for examining the Environment
	CO3	Explain the role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization, patent laws and its impact on business

Compulsory Course	Course Outcome	
Accountancy - II	CO1	How to recognize and understand ethical issues related to the accounting profession.
	CO2	Employee critical thinking skills to analyze financial data as well as the effect of differing financial accounting methods on the financial statements.
	CO3	Applying appropriate judgment derived from knowledge of accounting theory to financial analysis and decision making.

Optional Course	Course Outcome	
Business	CO1	Write business communication documents
	CO2	Demonstrate effective presentations skills





communication - II	CO3	Show improved interview skills and confidence in group discussions.
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Optional Course	Course Outcome	
Financial accounting - II	CO1	Students will have complete knowledge of Indian as well as International Accounting Standards
	CO2	With advanced knowledge of Accounting, business world will be ready to absorb students

Optional Course	Course Outcome	
Computer - II	CO1	Use the features available in Windows
	CO2	Work with System Tools and use Accessibility Features of Windows
	CO3	Create documents using MS Word





❖ Mapping of COs and PSOs for B.Com Semester - II

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Micro Economics	CO1	*						
	CO2	*	*					
	CO3	*						

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Business environment	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Accountancy-II	CO1						*	
	CO2		*	*				
	CO3	*						*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Business Communication	CO1	*						
	CO2	*				*		
	CO3		*					

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Financial Accounting - II	CO1	*	*					
	CO2			*		*	*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Computer Application - II	CO1	*	*	*				
	CO2	*	*	*				
	CO3	*	*	*				





Bcom – 3

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2nd

Semester: 3rd

Course Title: Managerial Economics

Course Code: FCB230101

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of managerial economics and its application in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To introduce the economic concepts
- 2) To familiarize with the students the importance of economic approaches in managerial decision making to understand the applications of economic theories in business decisions

Course Outcome:

- 1) Develop an understanding of the applications of managerial economics. Interpret regression analysis and discuss why it's employed in decision-making. Discuss optimization and utility including consumer behavior. Assess the relationships between short-run and long-run costs.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction Meaning, Nature and Scope of Managerial Economics, Relationship between Managerial Economics Forward Planning and Decision-making.	1	25 %
II	Demand Forecasting	1	25 %





	Meaning of Demand Forecasting. Objectives of Short Run and Long Run Forecasting. Criteria of good forecasting technique. Demand Forecasting Methods: Survey Methods, Experts' Opinion (Simple and Delphi), Consumer Interaction (Complete Enumeration, Sample Survey Method), Statistical Methods (Trend Analysis, Regression).		
III	Production Analysis Production Function, Long Run and Short Run Production Functions. Concepts and properties of Isoquants and Iso cost lines. Law of variable proportion. Return to scale with Iso-quanta and Iso cost lines. Maximization of output, given cost constraints. Minimization of cost, given the output. Expansion path (long run and short run).	1	25 %
IV	Market Structure Concepts: Total Revenue, Average Revenue, Marginal Revenue and their relationship. Perfect Competition: Determination of equilibrium price and output in short run and long run. Monopoly: Determination of equilibrium price and output in short run and long run	1	25 %

Reference Books:

- 1) Yogesh Maheswari, Managerial Economics, Phi Learning, Newdelhi, 2005 Gupta G.S.
- 2) Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyern & Harris.

Suggested Readings:

- 1) Anagerial Economics, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury.
- 2) Managerial Economics, Tata Mcgrawhill, Newdelhi, 2011

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net





Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2nd

Semester: 3rd

Course Title: Human resource & management **Course Code:** FCB230102

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Human resource and its application in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To provide conceptual understanding of Management Concepts
- 2) To familiarize the students with the contemporary issues in Management
- 3) To understand and appreciate the human behaviour in organizations
- 4)

Course Outcome:

- 1) Understand the concepts related to Business.
- 2) Demonstrate the roles, skills and functions of management.

Content

Unit	Description in detail	Credit	Weightage
I	Human Resource Management: Meaning, Features, Difference between personal	1	25 %





	Management and Human Resource Management, Objectives, Importance, Operative functions of HRM, Qualities of H.R Manager, Role of H.R Manager.		
II	<p>Human Resource Planning in a Corporate Sector: Meaning, Objectives, Factors Affecting, Process, Benefits, Limitations of H.R. Planning.</p> <p>Recruitment: Modern selection procedure and its advantages</p> <p>Training: Meaning, Needs, Objectives, Procedure, Advantages and Limitations of training.</p> <p>Human Resource Development: Meaning, Characteristics, Needs, Functions, and Techniques or Methods of HRD</p>	1	25 %
III	<p>Performance Appraisal: Meaning, Objectives. Brief idea of human resource accounting, psychological appraisal, management appraisal, utility and problems of performance appraisal.</p> <p>Promotion: Meaning, Basis, Merits and Demerits of Promotions</p> <p>Transfer: Meaning, causes and guiding principles of transfer.</p> <p>Demotions: Meaning, causes and guiding principles of demotions.</p> <p>Morale: Meaning, factors affecting, sign of low morale and its preventive measures, factors contributing high morale. Importance of industrial morale.</p>	1	25 %
IV	<p>Job Design: Meaning, approaches of job design, Brief ideas of job relations, job enlargement, job enlargement-factors affecting of job design, importance of job design.</p> <p>Quality of Work Life: Meaning, conditions, specific issues in QWL, H.R. activity and its effect on QWL</p> <p>Quality Circles: Meaning, objectives, organizational structure of Quality circle, advantages and problems of Quality circle.</p>	1	25 %

Reference Books:

- 1) Personal Management – Juciouc Michel – RD. Irwin – Homewood.





- 2) Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.
- 3) Personnel and Human Resource Management – P. Subha Rao - Himalaya Publishing House.

Suggested Readings:

- 1) Koontz, Weirich & Aryasri, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, 2004
- 2) Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, 2008
- 3) Laurie Mullins, MANAGEMENT AND ORGANISATIONAL BEHAVIOUR, Pearson, New Delhi, 2007

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2nd

Semester: 3rd

Course Title: Taxation-I

Course Code: FCB230103

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board. **Rationale:** The course aims to familiarize the students with concept taxation.





Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To enable the students to identify the basic concepts, definitions and terms related to Income Tax.

Course Outcome:

- 1) Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction: Objectives of Income Taxation ,History of Income –tax and brief introduction of Direct and Indirect Tax laws, Definitions : Income, Agricultural Income, Assesses ,Person , assessment Year , Previous Year , Income tax Authorities (section 116 to 120 and 124)	1	25 %
II	Basis of charge of income-tax: scope of total income and residential status of an individual Assesses (section 4 to 9) Individual Assesses income exempted from income tax (section 10) Procedure for assessment of income tax (section 139,139A, 140,140A, 142 to 145,147 to 149,154 and 156) and collection of taxes.	1	25 %
III	Salary Income : Computation of taxable salary (section 14 to 17) , Taxability of various provident funds affecting the computation of taxable salary income only shall be included.	1	25 %
IV	Income from House Property :	1	25 %





	computation of taxable income from house property(section 22 to 27)		
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Reference Books:

- 1) Student's Guide to Income Tax, Dr vinod k singhania
- 2) Dr Monica singhania - Taxmann's publication.

Suggested Readings:

- 1) Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- 2) Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- 3) Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 2nd

Course Title: Cost Accounting-I

Course Type: Core Compulsory

Subject / Branch: Commerce

Semester: 3rd

Course Code: FCB230104

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board. **Rationale:** The course aims to familiarize the students with concepts of Cost Accounting and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		





Course Objective:

- 1) To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making.
- 2)

Course Outcome:

The syllabus aims to test the student's ability to:

- 1) Understand and explain the conceptual framework of Cost Accounting
- 2) Explain the basic concepts and processes in determination of cost of products and services
- 3) Understand the Cost Accounting Standards (CAS)

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to cost accounting Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (<i>with emphasis on Uniform costing</i>) ; Cost centre and Cost unit; Installation of good cost accounting system	1	25 %
II	Materials Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price.	1	25 %
III	Labour Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) -Halsey Premium plan, Rowan Plan, Taylor's	1	25 %





	differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.		
IV	(A)Overheads including Activity based costing Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption , Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (<i>In theory only</i>) B) Conceptual Understanding of Activity Based Costing.	1	25 %

Reference Books:

- 1) Cost Accounting By Rana, Dalal and others : M/.s B. S. Shah Prakashan
- 2) Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
- 3) Practical Costing, By N K sharma, Shree Niwas Publication

Suggested Readings:

- 1) Cost Accounting, By Dr P C Tulsian, S. Chand
- 2) Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:





- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2ND

Semester: 3RD

Course Title: Commercial Communication

Course Code: FCB230105

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of Commercial Communication.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Develop Communication Skills
- 2) Adapting to New Trends:

Course Outcome:

1. Understand the types of business communication and correspondence
2. Comprehend the processes like receiving, filing and replying
3. Acquire knowledge in preparing good business communication

Content

Unit	Description in detail	Credit	Weightage
I	Developing theme either for or against: <ol style="list-style-type: none"> 1. India is fit for democracy 2. women are better rulers. 3. Marriage is a curse. 4. Consumer's protection Act seems useless. 5. English should be compulsory at college level. 	1	25 %





	6.Village life is better than city life. 7.T.V. programmes are a waste of time.		
II	Banking correspondence: 1.Opening a saving account 2.Error in the passbook 3.Impolite behaviour of a bank employee 4.Stop payment of the cheque 5.Deduction of L.I.C. premium from a saving account. 6.Asking for a loan.	1	25 %
III	Internet and e-commerce 1.What is an Internet. 2.History of an Internet. 3.Usage, advantages and disadvantages of an Internet. 4.What is an e-commerce. 5.History of an e-commerce. 6.Advantages and disadvantages of an e-commerce 7.Business models of an e-commerce. (A)Business to Consumers (B2C) (B)Business to Business (B2B) (C)Consumers to Business (C2B) (D)Consumers to Consumers (C2C) (E)Business to Government (B2G)	1	25 %
IV	Commercial terms: 1.Account Current 2.Current Account 3.Bank Statement 4.Bank Rate 5.Circulating Assets 6.Intangible Assets 7.Tangible Assets 8.Arbitrage 9.Pivotal 10.Pay Order 11.Post Date 12.Reserve Price 13.Warranty	1	25 %





14. Guarantee		
15. Right Shares		
16. Ante Date		
17. Indenture		
18. Hypothecation		
19. Referendum Contract		
20. Reserve Fund		

Reference Books :

- 1) Business communication- Rai & Rai , Himalaya publishing house, Mumbai
- 2) Business communication- Homai Pradhan , Bhende D.S. , Thakur Vijaya.
- 3) Media and communication management -C.S. Rayudu- Himalaya publishing house, Mumbai

Suggested Readings:

- 1) "Integrated Advertising, Promotion, and Marketing Communications" by Kenneth E. Clow and Donald E. Baack

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity

Program: Bachelor's of Commerce

Year: 2nd

Course Title: Corporate Accounting

Course Type: Core Compulsory

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Subject / Branch: Commerce

Semester: 3rd

Course Code: FCB230106

Course Credit: 04





Rationale: The course aims to familiarize the students with concept corporate accounting and its application in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeited and reissue of shares.
- 2) Redemption of preference shares: Types of preference shares, sources of redemption, accounting entries.

Course Outcome:

- 1) The course aims to familiarize the students with concept accounting and its applications in Accounting.

Content

Unit	Description in detail	Credit	Weightage
I	Valuation of Goodwill Meaning of goodwill, Provision regarding goodwill in various accounting standards, Need for valuation of goodwill, Methods of valuation of goodwill, Arbitrary assessment, Average profit method(simple average, weighted average, annuity method), Super profit method, Capitalization of profit method(average profit and super profit)	1	25 %
II	Circumstances of valuation of shares Factors affecting valuation of shares, Methods of valuation of shares, Valuation of fully paid-up and partly paid-up equity shares and preference shares by net assets method, Valuation of fully paid-up and partly paid-up equity shares by yield-method, air value	1	25 %





	of fully paid-up and partly paid-up equity shares. Valuation of right, shares, Valuation of bonus shares		
III	Bank Accounts Legal provisions(concepts only) Banking regulation act,1949,Business carried on by banks, on-Banking assets and its disposal Management of banks, Share capital, Creation of floating charge on properties, Statutory reserves, Cash reserve and statutory liquidity reserve, Restriction on acquisition of shares in other companies, Restriction on loan and advances, on-performing assets(NPA),Preparation of final accounts NOTE: - Only simple adjustments to be asked\ (2)Income statement or balance sheet to be asked with relevant schedules. Combined question of final account is not expected.	1	25 %
IV	Liquidation of Company Meaning of liquidation and winding up(concepts only),Method of liquidation(concepts only) Compulsory winding up by national law tribunal Voluntary winding up , Consequences of winding up (concepts only),Preferential payments Overriding preferential payment as per the companies (amendment)Act, 1985 section 529A,Powers and duties of liquidators ,Order of disbursement to be made by liquidators as per latest statutory revision Preparation of liquidator's final statement of account as per latest statutory revision	1	25 %

Reference Books:

- 1) Corporate accounting (theory & practice): K L shah shree Niwas Publishing.
- 2) Corporate accounting: Dr S N Maheshwari & S K Maheshwari Vikas Publishing House.

Suggested Readings:

- 1) J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
- 2) Nirmal Gupta,Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd





- 3) M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand And co., New Delhi

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

❖ **COURSE OUTCOME BCOM SEM - III**

Optional Course	Course Outcome	
MANAGERIAL ECONOMICS	CO1	To understand the basic elements of managerial economics aspects, nature and decision making.
	CO2	To understand the law of demand, supply forecasting, consumer durable.
	CO3	To understand theories of profit, profit maximization and analysis of Break Even Point.

Optional Course	Course Outcome	
HUMAN RESOURCE & MANAGEMENT	CO1	Creates understanding of the importance of HRM in today's scenario.
	CO2	Creates understanding of the various functions of HRM.
	CO3	Enables creating strategies to improve HR quality.

Optional Course	Course Outcome	
TAXATION-I	CO1	Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee.
	CO2	Provides learners an idea of the process and techniques of calculation of taxability and tax liability.

Optional Course	Course Outcome	
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COST ACCOUNTING-I	CO1	Aimed to familiarize the concept of cost accounting.
	CO2	Helps to gather knowledge on preparation of cost Sheet in its practical point of view.
	CO3	To facilitate the idea and meaning of material control With pricing methods.

Optional Course	Course Outcome	
COMMERCIAL COMMUNICATION	CO1	Upon completion of the course, students are able to Demonstrate a good understanding of effective business writing and effective business communications.
	CO2	Students can able developing and delivering effective presentations.
	CO3	To understand effective interpersonal communications skills that maximize team effectiveness

Optional Course	Course Outcome	
CORPORATE ACCOUNTING	CO1	To give an exposure to the company final accounts.
	CO2	To provide knowledge on Goodwill.
	CO3	Students can get an idea about internal reconstruction.





Mapping of COs and PSOs for B.Com Semester – III

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MANAGERIAL ECONOMICS	CO1	*	*					
	CO2				*	*		
	CO3		*					*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
HUMAN RESOURCE & MANAGEMENT	CO1	*	*	*				
	CO2			*	*		*	
	CO3							*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
TAXATION-I	CO1	*	*	*				
	CO2			*			*	*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
COST ACCOUNTING-I	CO1	*	*	*				
	CO2			*				
	CO3	*				*		*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
COMMERCIAL COMMUNICATI	CO1	*	*	*				
	CO2			*				
	CO3				*		*	*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CORPORATE ACCOUNTING	CO1	*	*	*				
	CO2			*				
	CO3							





Bcom – 4

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Indian Economics

Course Code: FCB240101

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Indian Economy and its applications.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework

Course Outcome:

- 4) Describe and use effective interpersonal communication and listening skills.
- 5) Identify the various aspects of the organizational setting for business communication
- 6) Students will improve their writing skill

Content

Unit	Description in detail	Credit	Weightage
I	Nature of Indian Economy India- An Underdeveloped Economy, India- A Developing Economy, India- A Mixed Economy	1	25 %
II	Agriculture in India Role of agriculture in Indian Economy, Cropping patten in	1	25 %





	India, Agricultural production and productivity, National Agriculture Policy, National Policy for Farmers.		
III	Poverty in India The concept of poverty line, Incidence of poverty in India, Human poverty, Rural Poverty, Poverty elevation programs, strategies for poverty elevation. Indian Tax Structure New Tax Structure (GST) Objectives , Benefits & Limitation	1	25 %
IV	Industrial development in India Trends in Industrial Production and Productivity, changes in industrial pattern during plans, issues in industrial development in India	1	25 %

Reference Books:

- 1) Indian Economy (2006), Ruddra Dutt & K P M Sundaram, S. Chand.

Suggested Readings:

- 1) Indian economy (2009), Mishra and Puri, Himalaya Publishing House.
- 2) Indian Economy (2003), I C Dhingra, Sultan Chand
- 3) Indian Economy (2003), Aggarwal, A.N. Vishwa Prakashan.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Auditing-I

Course Code: FCB240102

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Auditing and its





applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

The main objective of auditing is to find reliability of financial position and profit and loss statements. The aim is to ensure that the accounts reveal a true and fair face of the business and all of its transactions.

Course Outcome:

Student can learn how to prepare, perform, report, and close an audit. It is ideal for new auditors, those preparing to be on an audit team, and people who will soon be audited and want to understand the auditing process. Gain a basic understanding of how to conduct an internal audit.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction Definition, objective, Advantages and Limitations, Types of Audit-Internal audit, stationary audit, branch audit, cost audit, management audit, property audit (only concept) Basic principles governing an audit. Company Auditor <ul style="list-style-type: none"> • Qualification and disqualification • Appointment and removal • Remuneration and status • Rights and duties • Lien of an auditor 	1	25 %
II	Internal Control Meaning and significance, Organizing audit work: Audit program Audit note book, working papers, routine checking, test checking, surprise checking, and commencement of new audit.	1	25 %
III	Vouching Meaning and significance vouching of cash transaction.	1	25 %





IV	Investigation Meaning and need, difference between audit and investigation Verification and Valuation of Assets and Liabilities Meaning and auditor duties, Verification and Valuation of followings-Goodwill, Building, machinery, investment, inventory, secured loan and contingent liabilities.	1	25 %
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Reference Books:

- 1) Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad.

Suggested Readings:

- 1) Auditing – Theory and Practice : N. K. Sharma : Shree Niwas Publication
- 2) Auditing – B.S. Shah Publication

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 2ND year

Course Title: Taxation – II

Course Type: Core

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Taxation and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)	Examination Scheme
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Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To gain knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for various assessees.

Course Outcome:

- 1) Understand how the provisions in the corporate tax laws can be used for tax planning.
- 2) Understand different types of incomes and their taxability and expenses and their deductibility.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Tax Management: concept of tax planning , tax avoidance and tax evasions ,corporate taxation and dividend tax. Tax Planning for New Business : tax planning with reference to location ,nature and form of organization of new business.	1	25 %
II	Income from Other Sources: computation of taxable income under the head(section 56 to 59)	1	25 %
III	Computation of income under Profits and Gains of Business or Profession(Practical Sums Included) capital Gains (Practical Sums Included)	1	25 %
IV	GST (Goods and Service Tax) Concept ,Features and overview of GST, benefits and challenges ,GST tax slabs of India ,difference between old tax structure and GST structure Definitions: goods ,service, taxable person ,business and place of business and others.	1	25 %

Reference Books:

- 1) Indirect Taxes And Law By V.S Datey ,
- 2) Service Tax and Indirect Tax by CA Kashish Gupta





3) Goods and service Tax by Ravi Puliani And Mahesh Puliani

Suggested Readings:

- 1) Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- 2) Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi.
- 3) Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Cost Accounting –II

Course Code: FCB240104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Cost Accounting and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To develop a detail understanding of the fundamental concepts associated with cost and costing under the broader domain of Cost Accounting Standards.





- 2) To attain in-depth knowledge about element-wise cost ascertainment with detail coverage of inventory management and control and apportionment of overhead costs.

Course Outcome:

- 1) Students would be able to ascertain costs elementwise and then perform accumulation of costs following the appropriate costing technique within a given organisational set-up.
- 2) Students would be able to attain abilities to maintain cost records and perform accounting as per the policies adopted by the organisation and in compliance with the framework suggested by Cost Accounting Standards.

Content

Unit	Description in detail	Credit	Weightage
I	Single or Unit Costing: Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).	1	25 %
II	Reconciliation of profit as per cost accounts with profits as per financial accounts: Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;	1	25 %
III	Operating Costing or Service Costing: Meaning of Operating Costing or Service Costing, Features of Operating Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only	1	25 %





IV	Job, Batch and Contract costing: Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (in theory only).	1	25 %
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Reference Books:

- 1) N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- 2) Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.

Suggested Readings:

- 1) Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
- 2) Practical Costing, By N K sharma, Shree Niwas Publication
- 3) Cost Accounting, By Dr P C Tulsian, S. Chand
- 4) Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 2ND year

Course Title: Organizational Communication

Course Type: Core Compulsory

Subject / Branch: Commerce

Semester: 4TH

Course Code: FCB240105

Course Credit: 04





Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Organizational communication and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To introduce students to important topics in organizational communication
- 2) To introduce students to foundational works in organizational communication
- 3) To introduce students to contemporary advances in organizational communication

Course Outcome:

- 7) Describe and use effective interpersonal communication and listening skills.
- 8) Identify the various aspects of the organizational setting for business communication
- 9) Students will improve their writing skill

Content

Unit	Description in detail	Credit	Weightage
I	Questionnaires: (A) Launching a new product (B) Review of an existing product (C) Socio-economic analysis (D) Questionnaires regarding habits (E) Academic and educational survey	1	25 %
II	Business reports: (A) Reports by individuals (B) Reports by committees	1	25 %
III	Drafting advertisement for publication Drafting memorandum	1	25 %
IV	Commercial terms: 1.Bank Draft 2.Legal Tender 3.Fictitious Assets	1	25 %





4.Capital Reserve 5.Collateral Security 6.Stag 7.Kite Flying 8.Assignment 9.Lease 10.Bank Note 11.Letter of Credit 12.Liquid Assets 13.Reserve Capital 14.Dividend 15.Bonus Shares 16.Allonge 17.Demurrage 18.Subsidy 19.Bailiff 20.Guarantee 21Lien		
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Reference Books:

- 3) Rai. U.S., S.M.Rai*Business Communication*. Himalaya Publication, Mumbai.
- 4) Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi. "Oxford Business English Dictionary, OUP, New Delhi

Suggested Readings:

- 1) Business communications and organizational management by Rohini Aggrawal-Taxman
- 2) A handbook of business communication –B.S. Nimavat, Ketan K. Gedia-Prakash book depot, Bareilly
- 3) Essentials of business communication – Rajendra pal and J.S. korthalli - sultanchand & sons, new delhi

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving





Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Production Management

Course Code: FCB140106

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Production Management and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The course aims at developing knowledge about various steps of product, design, development, plant location, storage, production planning and control.

Course Outcome:

1. Describe and use effective interpersonal communication and listening skills.
2. Identify the various aspects of the organizational setting for business communication
3. Students will improve their writing skill

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Production Management: Introduction; History of Production and Operations Management; Definitions of Production Management; Production Process; Production: The Heart of an Organization; Objectives of Production Management; Scope of Production Management; Importance of Technology in Production	1	25 %
II	Production and Process Design: Product Selection; Definitions of Product Design	1	25 %



	and Development: Need for Product Design and Development, Origin of the Product Idea and Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product Innovation, Characteristics of a Good Design. Meaning, Need, Factors and Types: Framework for Process Design, Process Planning Procedure, Relationship between Process Planning and other POM Activities, Type of Process Designs.		
III	Work Study: Work Study: Definition, Objectives, Significance and Advantages: Importance and Scope, Various Models, Work Study as a Science, Work Study and Productivity, Outline Process Chart, Importance of Work Study; Method Study: Definition, Objectives and Procedure: Objectives of Method Study, Method Study Procedure, Threbligs Work Measurement: Objectives of Work Measurement, Techniques of Work Measurement, Work Sampling Compared to Time Study	1	25 %
IV	JIT and Quality: Definition of Just-In-Time (JIT): Process of JIT; Quality: Costs of Quality, Characteristics of Quality, Quality of the Process, Seven Tools of Statistics, Quality Planning and Improvement Tools, Specification and Control Limits: Total Quality Management (TQM): Principles of TQM, Deming's 14 Points; Six Sigma: Six Sigma Themes	1	25 %

Reference Books:

- 1) Production Management B Poom-D.B For Tarapolwala & Sons
- 2) Manufacutring Management –Moor –D.B Tarapolwala & Sons
- 3) Manufacturing organization & Management: Amire , Ritchej Hulley –Prantice Hall of india

Suggested Readings:



- 1) Pitfield, R. Ronald (1984): Business Organization, (London), M & E Books.

Online Resources:

- 1) <https://www.pdfdrive.com>
2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
2) Breakout room activity - Sum solving

❖ **COURSE OUTCOME BCOM SEM - IV**

Optional Course	Course Outcome	
INDIAN ECONOMY	CO1	To enable students to understand students to a new approach to the study of the Indian Economy.
	CO2	To help the students in analyzing the present status of the Indian Economy.
	CO3	To rendering the process of integration of the Indian Economy with other economics of the world.

Optional Course	Course Outcome	
AUDITING-I	CO1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.
	CO2	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.
	CO3	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.

Optional Course	Course Outcome	
TAXATION – II	CO1	Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee.





	CO2	Provides learners an idea of the process and techniques of calculation of taxability and tax liability
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Optional Course	Course Outcome	
COST ACCOUNTING –II	CO1	Aimed to familiarize the concept of cost accounting.
	CO2	Helps to gather knowledge on preparation of cost sheet in its practical point of view.
	CO3	To facilitate the idea and meaning of material control with pricing methods.

Optional Course	Course Outcome	
ORGANISATIONAL COMMUNICATION	CO1	Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications.
	CO2	Students can able developing and delivering effective presentations.
	CO3	To understand effective interpersonal communications skills that maximize team effectiveness

Optional Course	Course Outcome	
PRODUCTION MANAGEMENT	CO1	Recognizes the concept of production management.
	CO2	Recognizes the effects of globalization to the production management.
	CO3	Assesses the primary problems of production management.





❖ Mapping of COs and PSOs for B.Com Semester – IV

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
INDIAN ECONOMY	CO1	*	*	*				
	CO2			*				
	CO3					*		*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
AUDITING-I	CO1	*	*	*				
	CO2			*				
	CO3				*		*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
TAXATION – II	CO1	*	*	*				
	CO2			*				

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
COST ACCOUNTING –II	CO1	*	*	*			*	
	CO2			*				
	CO3						*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
		1						





ORGANISATIONAL COMMUNICATION	CO1	*	*	*			*	
	CO2			*				
	CO3				*			*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PRODUCTION MANAGEMENT	CO1	*	*	*			*	
	CO2			*				
	CO3				*			*

Sem 5

Program: Bachelor's of Commerce

Year: 2022

Course Title: Statistics

Course Type: Core Compulsory

Pre-Requisite:

Subject / Branch: Commerce

Semester: V

Course Code: FCB250101

Course Credit: 04

Rationale:

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

The object of the paper is to make the student to understand the accounting procedure and in depth knowledge of preparation of various accounts related to corporate field.

1. Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeited and reissue of shares.
2. Redemption of preference shares: Types of preference shares, sources of redemption, accounting entries,





3. Issue and Redemption of Debentures: Meaning and types of debentures, issue of debentures, methods of redemption,
4. finance for redemption, Accounting entries for issue and redemption of debentures (Sinking fund Method only)
5. Company final accounts: Objects of preparation of final accounts- Preparation of profit and loss account Profit and loss appropriation account and balance sheet.

Course Outcome:

The course aims to familiarize the students with concept accounting and its applications in Accounting.

Content

Unit	Description in detail	Credit	Weightage
I	Linear Correlation Concept of bi-variate data , Definition and types of correlation, Definition of correlation coefficient (r), its properties and interpretation of values of r, Methods of finding correlation coefficient by using Karl Person method for bi-variate data and frequency distribution data , Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks	1	25 %
II	Index Numbers Meaning, Definition, Characteristics, Uses and Limitations of Index Number, Methods of constructing price and quantity indices – Laspeyre's, Paache's, Fisher's, Dorbish – Bowley's and Marshal – Edgeworth's index numbers, Cost of Living Index Number of Consumer price index number, Test of adequacy – Time and Factor reversal tests, Chain-base index numbers, Base shifting splicing.	1	25 %
III	Demographic Statistics Meaning, definition and uses of demographic statistics Method of collecting demographic statistics – registration method –census method , analytical method . Mortality rates pertaining . to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR (ii) SDR (iii) Age specific birth rates , Fertility rates pertaining to (i)	1	25 %





	GFR, (ii) SFR (iii) TFR		
IV	Sampling Methods Meaning of Population and sample, need of sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) simple random sampling method (ii) stratified random sampling method (iii) systematic sampling methods.	1	25

Reference Books:

1. Business Statistics by H.R. Vyas, and others By Sudhir Prakashan , Ahemdabad
2. Hooda R. P.: Statistics for Business and Economics, Macmillan , New – Delhi .

Suggested Readings:

1. 9Mukhopadhyay P. (1999): Applied Statistics, Books and Allied (P)Ltd.
2. Biswas, S. (1988): Stochastic Processes in Demography & Application, Wiley Eastern Ltd.
3. Croxton, Fredrick E., Cowden, Dudley J. and Klein, S. (1973): Applied General Statistics, 3rd Edition. Prentice Hall of India Pvt. Ltd.
4. Keyfitz N., Beckman John A.: Demography through Problems S-Verlag Newyork.

Online Resources:

1. <https://byjus.com/maths/statistics/>
2. <https://www.investopedia.com/terms/s/statistics.asp>

Practical / Activities:

1. To calculate CDR and Age Specific death rate for a given set of data
2. To find Standardized death rate by:- (i) Direct method (ii) Indirect method
3. To construct a complete life table
4. To fill in the missing entries in a life table
5. To calculate probabilities of death at pivotal ages and use it constructs a bridged life table
6. To calculate CBR, GFR, SFR, TFR for a given set of data





7. To calculate Crude rate of Natural Increase and Pearle's Vital Index for a given set of data
8. Calculate GRR and NRR for a given set of data and compare them

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2022

Semester: V

Course Title: BUSINESS LAW- I

Course Code: FCB250102

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite:

Rationale:

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

1. To provide the brief idea about the frame work of Indian Business Laws.
2. To orient students, about the legal aspects of business.

Course Outcome:

Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations.

Content

Unit	Description in detail	Credit	Weightage
I	Indian Contract Act, 1872 1. Introduction to Law of Contract 2. Contract: Meaning and Nature 3. Classifications of Contracts 4. Meaning & Essential features of Proposal (offer), Acceptance and, &Consideration 5. Free Consent	1	25 %
II	Indian Contract Act, 1872	1	25 %





	1. Legality of object and consideration (Basic) 2. Void Agreement(Basic) 3. Contingent of Conditional Contract 4. Performance of Contract, 5. Discharge of Contract 6. Remedies for Breach of Contract 7. Quasi Contracts		
III	Sale of Goods Act, 1930 1. Introduction, Definition, Difference between Sale & Agreement to sell 2. Difference between Conditions and Warranties 3. Transfer of Ownership 4. Performance of Contract of Sale 5. Remedial Measures (Right of an Unpaid Seller)	1	25 %
IV	Consumer Protection Act, 1986 1. Introduction and Basic provisions Definition, 2. Consumer protection Councils	1	26

Reference Books:

1. Business Laws: Rana, Desai and others: Sudhir Prakshan, Ahmedabad
2. Business Laws: Kumar Prakshan, Ahmedabad
3. Business Laws:Tulsian P C: S. Chand: New Delhi

Suggested Readings:

1. Desai T.R. Indian Contract Act, Sales of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Mumbai.
2. Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
3. Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.

Online Resources:

1. <https://www.britannica.com/money/topic/business-law>
2. <https://www.shiksha.com/online-courses/articles/understanding-business-law/>

Practical / Activities:

1. Case Studies





Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2022

Semester: V

Course Title: COSTS AND FINANCIAL ACCOUNTING

Course Code: FCB 250103

Course Type: Core Compulsory

Course Credit: 04

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making.

Course Outcome:

The syllabus aims to test the student's ability to:

1. Understand and explain the conceptual framework of Cost Accounting
2. Explain the basic concepts and processes in determination of cost of products and services

Content

Unit	Description in detail	Credit	Weightage
I	PROCESS COSTING - 1 Meaning, Definition and Features; Job costing vs. Process Costing; Processes losses and gains; Accounting of waste, scrap, defectives and spoilage Meaning of Joint Products and By-Products; Objectives of allocation of Joint costs and Methods of Accounting for joint Products; Methods of Accounting for by-Products.	1	25 %
II	PROCESS COSTING - II Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods) ,Valuation of Work-in-Progress (under FIFO Average Cost Methods)	1	25 %
III	AMALGAMATION OF COMPANIES:	1	25 %





	In the nature of merger: Under Pooling of interests Method (AS-14) In the nature of purchase: Note: Includes additional points arising on Amalgamation		
IV	ABSORPTION AND RECONSTRUCTION (EXTERNAL) : Inter-company transactions (except Inter-company Holdings and exchange of shares based on “intrinsic values”)	1	27

Reference Books:

- 1) Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) ltd.
- 2) Paresh Shah; “Management Accounting”; Oxford University Press.

Suggested Readings:

- 1) JawaharLal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.

Online Resources:

- 1) [https://www.vedantu.com/commerce/difference-between-cost-accounting-and-financial-accounting\](https://www.vedantu.com/commerce/difference-between-cost-accounting-and-financial-accounting)
- 2) <https://keydifferences.com/difference-between-cost-accounting-and-financial-accounting.html>

Practical / Activities:

- 1) Sum





Program: Bachelor's of Business Administration **Subject / Branch:** Management

Year: 2022

Semester: V

Course Title: Management Accounting I

Course Code: FCB250104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite:

Rationale:

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

The main objective of managerial accounting is to assist the management of a company in efficiently performing its functions: planning, organizing, directing, and controlling.

Course Outcome:

Students would calculate the estimated working capital requirement of the entity.

Content

Unit	Description in detail	Credit	Weightage
I	Management Account: Meaning, Definition, Characteristics. Role of management accounting in decision making. Management accounting, Cost accounting, Financial accounting. Scope and Limitation of management accountancy. Analysis of Financial Statements Meaning, characteristics, Nature, Limitation of financial statement. Analysis and interpretation of financial statement.	1	25 %
II	Interpretation & Analysis of financial statement. Meaning, Importance and Limitation	1	25 %





	Gross profit Ratio Net Profit Ratio Current Ratio Stock Turnover Ratio Capital Gearing Ratio Expense Ratio Operating Ratio Liquid Ratio Proprietary Ratio Debt to Equity Ratio		
III	Cash flow Statement: Concept and significance of cash flow statement Sources and application of cash, Cash from operation Income and Expenditure method Net profit approach Difference between cash flow statement and fund flow statement Prepare cash flow as per AS-3	1	25 %
IV	Budgets and Budgetary Control: Cash budget: Meaning, Advantages, Disadvantages Methods of preparing cash budget. Flexible budget Meaning and type of flexible budget Classification of cost and utilities	1	28

Reference Books:

- 1) Advanced accountancy : Rana, Dalal and other : sudhir Prakashan, Ahemedabad
- 2) Accountancy : Tulsian PC : S Chand New Delhi

Suggested Readings:

- 1) Cost Accountancy : Tulsian PC : S Chand New Delhi

Online Resources:

- 1) <https://www.investopedia.com/terms/m/managerialaccounting.asp>
- 2) <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/>

Practical / Activities:





1) Sum

Portfolio Management

Program: Bachelor's of Commerce

Year: 2022

Course Title: Portfolio Management

Course Type: Core Compulsory

Pre-Requisite:

Subject / Branch: Commerce

Semester: V

Course Code: FCB250105

Course Credit: 04

Rationale:

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

The object of the paper is to make the student to understand the accounting procedure and in depth knowledge of preparation of various accounts related to corporate field.

1. Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeited and reissue of shares.
2. Redemption of preference shares: Types of preference shares, sources of redemption, accounting entries,
3. Issue and Redemption of Debentures: Meaning and types of debentures, issue of debentures, methods of redemption,
4. finance for redemption, Accounting entries for issue and redemption of debentures (Sinking fund Method only)
5. Company final accounts: Objects of preparation of final accounts- Preparation of profit and loss account Profit and loss appropriation account and balance sheet.

Course Outcome:

The course aims to familiarize the students with concept accounting and its applications





in Accounting.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Portfolio Management Meaning of Portfolio Management, Phases of Portfolio Management, and Role of Portfolio Management. f Meaning of Investment, Characteristics of Investment, Objectives of Investment, Investment vs. Speculation, Investment vs. Gambling. Types of Investors, Investment Avenues f Meaning of Risk, Elements of Risk, Measurement of Risk (Excluding Sums)	1	25 %
II	Fundamental Analysis f Economy Analysis- Meaning and Key economic variables. f Industry Analysis- Meaning, Concept of Industry, Industry Life Cycle, Industry Characteristics f Company Analysis – Meaning, Financial Statements, Analysis of Financial Statements, Assessment of Risk	1	25 %
III	Technical Analysis and Portfolio Analysis f Meaning of Technical Analysis, Basic Principles of Technical Analysis, Price Charts, Trend and Trend Reversals, Chart Patterns, Market Indicators. f Meaning of Portfolio Analysis, Expected Return of a Portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification	1	25 %
IV	Portfolio Selection, Portfolio Revision and Portfolio Evaluationf Meaning of Portfolio Selection, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio f Capital Asset Pricing Model f Meaning of Portfolio Revision, Need for Revision, Constraints in Portfolio Revision, Portfolio Revision Strategies, f Meaning of Portfolio Evaluation, Need for Evaluation, Evaluation Perspective, Measuring	1	25 %





	Portfolio Returns. Risk Adjusted Returns.		
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Reference Books:

1. Corporate accounting (theory & practice): K L shah shree Niwas Publishing.

Suggested Readings:

- 1) Corporate accounting: Dr S N Maheshwari & S K Maheshwari Vikas Publishing House.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Case Studies

Virtual Trading Portfolio

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 2022

Semester: V

Course Title: Money, Financial Systems And Indian Economy-I

Course Code: FCB250106

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite:

Rationale:

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

The object of the paper is to make the student to understand the accounting procedure and in depth knowledge of preparation of various accounts related to corporate field.





- 1) Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeited and reissue of shares.
- 2) Redemption of preference shares: Types of preference shares, sources of redemption, accounting entries,
- 3) Issue and Redemption of Debentures: Meaning and types of debentures, issue of debentures, methods of redemption, finance for redemption, Accounting entries for issue and redemption of debentures (Sinking fund Method only)
- 4) Company final accounts: Objects of preparation of final accounts- Preparation of profit and loss account Profit and loss appropriation account and balance sheet.

Course Outcome:

The course aims to familiarize the students with concept accounting and its applications in Accounting.

Content

Unit	Description in detail	Credit	Weightage
I	Money Functions, Alternative measures to money supply in India – their different components, Factors Affecting supply of money. High powered money-meaning and used sources of changes in high Powered money.	1	25 %
II	Finance Meaning of money market and its instruments – meaning of capital market and its instruments. Indian Banking System: Definition of bank, commercial bank, its function-structure of commercial banks systems in India – Meaning and importance of main liabilities and assets.	1	25 %
III	Process of Credit Creation & Development Banks Credit Creation process, structure of co –operative banks in India, function of district co operative banks, functions of development banks: EXIM Bank, NABARD, and IDBI.	1	25 %
IV	Banking Services Meaning and definition of credit card. Advantages and disadvantages of credit card. Introduction of RTGS, NEFT, IMPS, concept of multy currency card, concept of cheque, type of cheque, meaning of draft.	1	25 %





Reference Books:

- 1) Money, Banking, International TRADE & public Finance: D.M. Mithani –2003 Himalaya Public House Mumbai.
- 2) Indian Banking System- Prof. I.V.Trivedi 2007 -08 Ramesh book depot.

Suggested Readings:

- 1) Co-operative banks in India: Amit Basak -2010 New century Publication. New Delhi.
- 2) The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.
- 3) Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.

Online Resources:

- 3) <https://www.pdfdrive.com>
- 4) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

❖ COURSE OUTCOME BCOM SEM – V

Optional Course	Course Outcome	
STATISTICS	CO1	Comfort with analyzing the basic statistical tools Ability to link this idea with managerial decision making process.
	CO2	Ability to interpret the correlation and regression technique between two or more than two variables Understand the concept of probability
	CO3	Application of permutation and combination in probability Sound grasp of the concept of index numbers Recognize the concept of sampling, estimation and sampling distributions Understand the concept of time series analysis

Optional Course	Course Outcome	
	CO1	Provides a brief idea about the frame work of Indian business law.





BUSINESS LAW – I	CO2	Familiarizes the students with case law studies related to business law
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Optional Course	Course Outcome	
COST & FINANCIAL ACCOUNTING –II	CO1	To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
	CO2	Students can get knowledge of different methods and techniques of cost accounting.
	CO3	To impart Knowledge about the concepts and principles application of Overheads.

Optional Course	Course Outcome	
PORTFOLIO MANAGEMENT	CO1	Enables a financial expert determine the value of assets in a portfolio.
	CO2	Creates understanding of evaluation of securities with the help of certain fundamental business factors

Optional Course	Course Outcome	
MANAGEMENT ACCOUNTING - I	CO1	To enlighten the students thought and knowledge on management Accounting.
	CO2	Helps to give proper idea on financial statement analysis in practical point of view.
	CO3	Assesses the primary problems of production management.

Optional Course	Course Outcome	
MONEY FINANCIAL SYSTEM & INDIAN	CO1	Complete knowledge of Financial System of India.





ECONOMY - I	CO2	Clarity about the basic concepts of money, money supply and money creation.
	CO3	Understanding of technical terms relating to Financial System like Derivatives, Stock etc.





❖ Mapping of COs and PSOs for B.Com Semester – V

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
STATISTICS	CO1	*	*	*				
	CO2			*				*
	CO3					*	*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
BUSINESS LAW – I	CO1	*	*	*				
	CO2			*			*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
COST & FINANCIAL ACCOUNTING –II	CO1	*	*	*				
	CO2			*				
	CO3				*	*	*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MANAGEMENT ACCOUNTING - I	CO1	*	*	*				
	CO2			*				
	CO3		*				*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PORTFOLIO MANAGEMENT	CO1	*	*	*			*	
	CO2			*		*		

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MONEY FINANCIAL SYSTEM & INDIAN ECONOMY - I	CO1	*	*	*				
	CO2			*				
	CO3	*				*		*





Bcom – 6

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 3rd

Semester: 6th

Course Title: Personnel Management

Course Code: FCB260101

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of personnel management and its applications in business Management.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The course aims to familiarize the students with concepts of personnel management and its applications in business Management.

Course Outcome:

- 1) On completion of the course the students will learn about the causes and essence of Personnel Management.

Content

Unit	Description in detail	Credit	Weightage
I	Personnel Management Meaning, characteristics, objectives and significance of personnel management, advantages and disadvantages of personnel management. Job description, job specification and job analysis with its suitable format.	1	25 %
II	Manpower Planning Definition, characteristics of manpower planning, objectives, types of manpower planning, factors affecting to manpower	1	25 %





	planning, advantages and limitations of manpower planning.		
III	Labour absenteeism and Labour turnover Meaning, causes of absenteeism, effect and remedies of labour absenteeism, causes of labour turnover, effects of labour turnover, and remedies for reduction of labour turnover.	1	25 %
IV	Employee Development Meaning of training, advantages of employee training, types of training, methods of training, employee wages: meaning and types of wages, various wage system, ideal wage system, stimulating wage system, comparison of individual incentives and group incentives.	1	25 %

Reference Books:

- 1) C.B. Memoria and V.S.P Rao, Personnel management (text & cases), Himalaya Publishing house.
- 2) J.P.Mahajan and Ravindra Singh, Human Resources Management, vikas publishing.
- 3) V.S.Rao, human resource management, vikas publishing.

Suggested Readings:

- 1) Dale, Yoder Personnel Management & Industrial Relations.
- 2) Northcott Personnel Management Principles & Practices.
- 3) Filippo Personnel Management.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 3RD year

Course Title: Business Law- II

Subject / Branch: Commerce

Semester: 6TH

Course Code: FCB260102





Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Business Law and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To provide the brief idea about the frame work of Indian Business Laws.
- 2) To orient students, about the legal aspects of business.

Course Outcome:

- 1) On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

Content

Unit	Description in detail	Credit	Weightage
I	Negotiable Instrument Act, 1881 1. Definitions, Features 2. Parties to a Negotiable Instrument 3. Types of Negotiable Instrument 4. Acceptance and Negotiation 5. Dishonor and discharge of negotiable instrument.	1	25 %
II	The Companies Act, 1956 1. Introduction 2. Memorandum of Association 3. Articles of Association 4. Prospects 5. Directors	1	25 %
III	Factories Act, 1948 1. Introduction and Definitions: Manufacturing process, Factory, Worker, Occupier of a Factory, Certifying	1	25 %





	Surgeon 2. Registration 3. Provisions relating to Women Health, Safety, Welfare 4. Working Hours of Adults 5. Women worker, Child worker		
IV	Industrial Disputes Act, 1947 1. Introduction 2. Definitions: Industry, Worker, Industrial Dispute 3. Features of Industrial Dispute, Causes & solution of industrial dispute 4. Machinery for prevention and settlement of disputes.	1	25 %

Reference Books:

1. Business Laws: Rana, Desai and others: Sudhir Prakashan, Ahmedabad
2. Business Laws: Kumar Praksahan, Ahmedabad
3. Business Laws: Tulsian P C: S. Chand: New Delhi

Suggested Readings:

1. Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
2. Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.
3. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
4. Kapoor N.D., Elements of Mercantile Law, Sultan Chand & Sons, Delhi.

Online Resources:

1. <https://www.pdfdrive.com>
2. www.slideshare.net

Practical / Activities:

1. Quiz using Google Forms or Quizzes
2. Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 3RD

Course Title: Management Accounting II

Course Type: Core

Subject / Branch: Commerce

Semester: 6TH

Course Code: FCB260103

Course Credit: 04





Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Management Accounting – II

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To acquaint the students with cost and management accounting system for effective discharge of managerial activity of prime importance.

Course Outcome:

- 1) After the completion of the course the students are able to know the Cost and Management Accounting principles and procedure for analyzing the different cost of the organizations. This course will helps the students to take different managerial decision of business houses by applying the cost and management accounting techniques and methods.

Content

Unit	Description in detail	Credit	Weightage
I	Capital Budgeting - 1: Investment Appraisal Techniques: (a) Technique that recognize Payback of Capital Employed: Payback Period method. (b) Techniques that use Accounting Profit for Project Evaluation: (i) Accounting rate of return Method and (ii) Earning per Share. (i) Net Terminal Value Method; (ii) Profitability Index method and Discounted Payback Period Method	1	25 %
II	Capital Budgeting - 2: (A) Risk Analysis in Capital Budgeting: Sources of Risk; Perspectives of risk; Sensitivity analysis or 'what if' analysis;	1	25 %





	Limitations of sensitivity analysis: Decision tree approach (in theory only).		
III	Responsibility Accounting: Introduction; Basic Principles; Centers of Control: Investment centers, Profit centers and cost centers within a responsibility accounting system; Basic Process in Implementation;	1	25 %
IV	Transfer Pricing: Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost plus lump sum; Market Prices; Prorating the overall contribution; Dual	1	25 %

Reference Books:

- 1) Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
- 2) Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
- 3) Paresh Shah; "Management Accounting", Oxford Publications.

Suggested Readings:

- 1) Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
- 2) B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi

Online Resources:

- 3) <https://www.pdfdrive.com>
- 4) www.slideshare.net

Practical / Activities:

- 3) Quiz using Google Forms or Quizzes
- 4) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Year: 3RD year

Course Title: International Marketing

Course Type: Core

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: International marketing is an opportunity for wider exposure product

Subject / Branch: Commerce

Semester: 6TH

Course Code: FCB260104

Course Credit: 04





awareness, and increased sales.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The objective of this paper is to provide students knowledge on international marketing strategies and their managerial implications.

Course Outcome:

- 1) On successful completion of the course students will be able to understand the strategies adopted for international marketing and their managerial implications.

Content

Unit	Description in detail	Credit	Weightage
I	International Marketing: Meaning, Distinction between national and International marketing, International Marketing decision. International marketing environment,	1	25 %
II	International Pricing: International Pricing objectives, Factors affecting to International Pricing, International Pricing methods, Information required for International Pricing, Steps for International Pricing, International Pricing terms: F.O.B, F.O.R, F.A.S. C.I.F.	1	25 %
III	International Market Promotion and personal selling: tools of International Market promotion, Personal selling: meaning, methods of personal selling in international marketing, process of personal selling, International sales force management, training of sales force, remuneration of sales	1	25 %





	Force.		
IV	International packing and Labeling: Packing in International Marketing, International standards for packing, , packing in Developing countries, measures to reduce packing cost, Developing in packing. Labeling: Meaning, types, Advantages and Disadvantages of Labeling.	1	25 %

Reference Books:

- 1) C.Jain, International Marketing, CBS publication.

Suggested Readings:

- 1) Charullium, International Marketing, HimalayaPublishing House.
- 2) P.K.Vasudev, International Marketing:,Excel books.
- 3) Marketing Management, KumarPrakasan.

Online Resources:

- 5) <https://www.pdfdrive.com>
- 6) www.slideshare.net

Practical / Activities:

- 5) Quiz using Google Forms or Quizzes
- 6) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 3rd

Semester: 6th

Course Title: Management of Organised Market **Course Code:** FCB260105

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Management of Organised Market and its applications.

Teaching Examination Scheme:





Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) Learn the objective of this Subject is to provide opportunity for the students to implement their skills acquired in the previous semesters to practical problems/problems faced by industry/development of new facilities.

Course Outcome:

- 1) Get an idea and confidence in designing, analyzing and executing the subject.
- 2)

Content

Unit	Description in detail	Credit	Weightage
I	Stock Exchange: Meaning and characteristics of Stock Exchange. Intermediaries of Stock Exchange. Listing of securities. Functions of Stock Exchange. Usefulness of Stock Exchange. Role of Stock Exchange in economic development. Difference between Stock Exchange and commodity market.	1	25 %
II	Forward Market: Meaning and types of Forward Market. Method of trading in Forward Market. Functions of Forward Market. Services of Forward Market, Significance of Forward Market. Limitations of Forward Market. Intermediaries of Forward Market.	1	25 %
III	Money market: Meaning and characteristics of Money Market. Structure of Indian Money Market. Instruments of Money Market: treasury bills, certificate of deposits, and commercial paper. Significance of Money Market. Difference between Money Market and capital market.	1	25 %
IV	Foreign Exchange Market: Meaning of Foreign Exchange market. Emergence of Foreign Exchange. Exchange rate and its policies. Factors affecting to Exchange rate. Types of transactions of Foreign Exchange. Functions and services of Foreign Exchange market.	1	25 %

Reference Books:

- 3) Management of Organised Market & public Finance: D.M. Mithani –2003 Himalaya Public House Mumbai.
- 4) Management of Organised - Prof. I.V.Trivedi 2007 -08 Ramesh book depot.





Suggested Readings:

- 4) Co-operative banks in India: Amit Basak -2010 New century Publication. New Delhi.
- 5) The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.
- 6) Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Program: Bachelor's of Commerce

Subject / Branch: Commerce

Year: 3rd

Semester: 6th

Course Title: Money, Financial Systems and Indian Economy-II

Course Code: FCB260106

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day to day lives.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) This course aims at providing the students the intricacies of Indian financial system for better financial decision making.





Course Outcome:

- 1) Learners will be able to explain functions of money and measurement of money supply.
- 2) Learners will understand the banking system and its functioning in India.
- 3) Learners will understand the nature of banking business and business practices.

Content

Unit	Description in detail	Credit	Weightage
I	Reserve Bank of India:- Function, Instruments of monetary and credit control, concept of S.L.R, C.R.R. P.L.R.	1	25 %
II	Population Problem:- Demographic Theory, Causes of Population, explosion in India, New population policy, effects of population on Indian economy.	1	25 %
III	Agricultural Economics:- Importance, causes of lower productivity in India. Institutional and Technological changes in agriculture. Defaults of agricultural market ting.	1	25 %
IV	Industry:- important of SEZ, policy-problems of small scale industries, Role of public sector entrepreneurs in India's industrialization.	1	25 %

Reference Books:

- 1) Money, Banking, International TRADE & public Finance: D.M. Mithani –2003 Himalaya Public House Mumbai.
- 2) Indian Banking System- Prof. I.V.Trivedi 2007 -08 Ramesh book depot.

Suggested Readings:

- 1) Co-operative banks in India: Amit Basak -2010 New century Publication. New Delhi.
- 2) The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.
- 3) Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net





Practical / Activities:

- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

❖ **COURSE OUTCOME BCOM SEM - VI**

Optional Course	Course Outcome	
PERSONAL MANAGEMENT	CO1	Develop understanding the human dimensions of Behaviour
	CO2	Enable understanding of the group dynamics in work organisations.

Optional Course	Course Outcome	
BUSINESS LAW – II	CO1	Comfort with analyzing the basic statistical tools Ability to link this idea with managerial decision making process.
	CO2	Identify the law relating to sell of goods acts 1930, the Indian partnership act 1932.
	CO3	Determining law relating to negotiable instrument act 1881.

Optional Course	Course Outcome	
MANAGEMENT ACCOUNTING - II	CO1	Identify differences between various forms of accounting— Financial, Managerial and Cost and the role of a Management Accountant.
	CO2	Identify cost according to their associated activities and apply costing techniques for computing cost of products or services
	CO3	Prepare income statements using variable costing and absorption costing.

Optional Course	Course Outcome	
	CO1	Analyze the environmental variables that influence international marketing





INTERNATIONAL MARKETING	CO2	Describe the strategies and tactics that can lead to successful international marketing given those environmental constraints
	CO3	Discuss the more typical management decisions and problems faced, highlighting those peculiar to the international arena

Optional Course	Course Outcome	
MONEY FINANCIAL SYSTEM & INDIAN ECONOMY - II	CO1	Apply the knowledge of money and banking in their life.
	CO2	Apply the knowledge of money and capital market for their financial stability.
	CO3	Versed the concepts and types of finance.

Optional Course	Course Outcome	
MANAGEMENT OF ORGANIZED MONEY MARKET	CO1	Understand the environment of investment and risk return framework.
	CO2	Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio
	CO3	Analyse equity shares using different approaches and models.





❖ Mapping of COs and PSOs for B.Com Semester – VI

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PERSONAL MANAGEMENT	CO1	*	*	*				*
	CO2			*				*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
BUSINESS LAW – II	CO1	*	*	*				
	CO2			*			*	*
	CO3				*			*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MANAGEMENT ACCOUNTING - II	CO1						*	
	CO2			*			*	
	CO3	*	*					*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
INTERNATIONAL MARKETING	CO1	*	*	*				
	CO2			*				*
	CO3				*	*		*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MONEY FINANCIAL SYSTEM & INDIAN ECONOMY - II	CO1	*	*	*				
	CO2			*			*	
	CO3				*	*		*

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
MANAGEMENT OF ORGANIZED MONEY MARKET	CO1	*	*	*				
	CO2			*			*	
	CO3					*		*





**GOKUL
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(Gujarat Private State University Act 4 of 2018)

COURSE STRUCTURE

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Faculty of Commerce & Management

MCOM

Under Choice Based Credit System (CBCS)



— Faculty of Commerce & Management —
Gokul College of commerce & Management



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Sem – I

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		
							Th	Pr	Th	Pr	100
1	Management concept & theory	FCM210101	4	4	-	4	30	-	70	-	100
2	Business Environment & Policy	FCM210102	4	4	-	4	30	-	70	-	100
3	Financial Management	FCM210103	4	4	-	4	30	-	70	-	100
4	Corporate Communication	FCM210104	4	4	-	4	30	-	70	-	100
5	Corporate Financial Accounting	FCM210105	4	4	-	4	30	-	70	-	100
Total			20	20	-	20	150	-	350	-	500





Sem – II

S-r. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		
							Th	Pr	Th	Pr	100
1	Marketing Management	FCM220101	4	4	-	4	30	-	70	-	100
2	Elements of Banking & Insurance	FCM220102	4	4	-	4	30	-	70	-	100
3	Cost accounting	FCM220103	4	4	-	4	30	-	70	-	100
4	Tax Planning & Management	FCM220104	4	4	-	4	30	-	70	-	100
5	Business Ethics & soft skill	FCM220105	4	4	-	4	30	-	70	-	100
Total			20	20	-	20	150	-	350	-	500





Sem – III

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		100
							Th	Pr	Th	Pr	
1	Business Research & Methods	FCM 230101	4	4	-	4	30		70		100
2	International Business Environment	FCM 230102	4	4	-	4	30		70		100
3	Advanced Financial Accounting	FCM 230103	4	4	-	4	30		70		100
4	Organisational Behaviour	FCM 230104	4	4	-	4	30		70		100
5	Security analysis & Portfolio Management	FCM 230105	4	4	-	4	30		70		100
	Total		20		0		150	0	350	0	500





Sem – IV

Sr. No.	Subject Name	Subject Code	Credit	Teaching Scheme Per Week			Examination Marks				Total Marks
				Th	Pr	Total	Internal		External		
							Th	Pr	Th	Pr	
1	Marketing Research	FCM 240101	4	4	-	4	30		70		100
2	Financial Markets	FCM 240102	4	4	-	4	30		70		100
3	Accounting for Managers	FCM 240103	4	4	-	4	30		70		100
4	Consumer Behavior	FCM 240104	4	4	-	4	30		70		100
5	Strategic Management	FCM 240105	4	4	-	4	30		70		100
	Total		20		0		150		350		500





Semester 1

Management concept & Theory

Program: Masters of Commerce

Subject /Branch: Commerce

Year: Ist

Semester: 1ST

Course Title: Management concept & Theory **Course Code:** FCM 210101

Course Type: Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Management concept & Theory is the study of to understand management concepts in order to implement the best practices of management in real world

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

1. To enable the students to study the evolution of Management,
2. To study the functions and principles of management.
3. To learn the application of the principles in an organization.
4. To enable the effective and barriers communication in the organization
5. To study the system and process of effective controlling in the organization.

Course Outcome:

At the end of the course, the student will be able to

1. Upon completion of the course, students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management
2. To understand the planning process in the organization.
3. Demonstrate the ability to directing, leadership and communicate Effectively
4. To analysis isolate issues and formulate best control methods

Content

Unit	Description in detail	Credit	Weightage
I	SCHOOL OF MANAGEMENT THOUGHTS	1	25 %





	Meaning and need of management theory, concept of scientific, human behaviour, social system, decision theory, quantitative and contingency school of management, conflict between various management school.		
II	MANAGERIAL FUNCTIONS-1 Definition, features, advantages, disadvantages and types of planning. Definition, principles, importance of organizing and classical theory, system theory and contingency theory of organization.	1	25 %
III	MANAGERIAL FUNCTION-2 Definition and features of staffing, directing and coordinating. Definition, features, process and techniques of controlling, controlling and management by exception, design of effective control system.	1	25 %
IV	MOTIVATION & LEADERSHIP (a) Motivation: Definition, feature and importance of motivation (b) Leadership: Definition, features and types of leadership theories.	1	25 %

Reference Books:

1. Luthans Fred Organizational behavior, Tata McGraw Hill, New Delhi
2. Prasad L.M, Principles and Practice of Management, Sultan Chand&Sons, New Delhi.
3. Shukla Madhukar, understanding organizations: Organization Theory and practice in India, prentice Hall, New Delhi.
4. Robbin's son Stephen p, Organizational behavior, prentice Hall, New Delhi.

Suggested Readings:

The students will have to refer to past issues of the following journals in order to get relevant topic/ information pertaining to the subject.

Management: Concept, Theory and Practices by S.N. Chand

Online Resources:

1. <https://www.referenceforbusiness.com/management/Log-Mar/Management-Thought.html>
2. <https://www.uou.ac.in/sites/default/files/slm/HM-104.pdf>
3. <https://www.economicdiscussion.net/management/schools-of-management-thought/31583>
4. https://www.academia.edu/4352073/Schools_of_Management_Thought_SCHOOLS_OF_MANAGEMENT_THOUGHT_Structure





Practical / Activities:

1. Students should select a particular industry and select more than two listed companies and do comparative management system and analysis them and prepare a report and give a presentation.

Business Environment and Policy

Program: Masters of Commerce

Subject / Branch: Commerce

Year: Ist

Semester: Ist

Course Title: Business Environment and policy **Course Code:** FCM 210102

Course Type: Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any University)

Rationale: Business Environment and policy is the study of to understand Business Environments in order to implement.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

1. To enable students to evaluate business and its environment.
2. To enable students to understand business and society.
3. To enable students to discuss the contemporary issues in business.
4. To enable students to examine and evaluate business in International Environment.

Course Outcome:

1. Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
2. Students would recall and relate various concepts like business economics, business ethics, ethical dilemmas, corporate culture and ethical climate. They would also be acquainted about development of various acts applicable to business in India.





- Students would be acquainted with various strategies of various policy, Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to business environment	1	25 %
II	Meaning and significance of Business Environment, Nature of Business Environment, Micro and Macro Environment, Environment Analysis.	1	25 %
III	Economic environment of business and economic policy	1	25 %
IV	Element of Economic Environment, Advantages of Economic Environment, Economic System and Business Environment, Economic Planning in India, Government Policies, Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy.	1	25 %

Reference Books:

- Essentials of Business Environment (2007), K. Aswathappa, Himalaya Publishing House.
- Indian Economy (2006), PuddraDutt & K P M Sundaram, S.chand.
- Indian Economy (2009), Mishra and Puri, Himalay Publishing House
- Business Environment (1999) K Chidambaram & V Alagappan, Vikas Publishing House

Suggested Readings:

- Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
- Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
- MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
- Business Environment Raj Aggarwal Excel Books, Delhi

Online Resources:

- <https://www.taxmann.com/post/blog/business-environment-meaning-characteristics-and-importance/>
- <https://www.mgkvp.ac.in/Uploads/Lectures/47/1416.pdf>
- <https://byjus.com/commerce/business-environment/>





4. <https://study.com/academy/lesson/what-is-the-economic-environment-in-business-definition-importance-factors.html>

Practical / Activities:

1. Collect data of fifth data of the pricing practices followed for different products and analyzer any other topic which has contemporary practical relevance.

Financial Management

Program: Masters of Commerce

Subject /Branch: Commerce

Year: : Ist

Semester: : Ist

Course Title: Financial Management

Course Code: FCM 210103

Course Type: Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any University)

Rationale: Financial Management is the study of to understand Financial Management in order to implement the best practices in corporate as well as business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

1. Provide an in-depth view of the process in financial management of the firm
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also, longer-term dealing, which involves major capital investment decisions and raising long-term finance.

Course Outcome:

On completion of this course, the students will be able to

1. Explain the concept of fundamental financial concepts, especially time value of money.





2. Apply capital budgeting projects using traditional methods.
3. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

Content

Unit	Description in detail	Credit	Weightage
I	FINANCIAL MANAGEMENT Meaning and Definition of Management Accounting. Utility and Limitation of Management Accounting. techniques of Financial Accounting and Cost Accounting. Limitation of Financial Accounting. Difference Between Financial cost and Management Accounting	1	25 %
II	(A) COST OF CAPITAL Meaning and Importance of cost of capital, calculation of cost of debt Preference share capital, Equity Share Capital, Retained Earning, Company Cost of capital (Weighted), Cost of Equity and CAPM. (B) CAPITAL STRUCTURE THEORIES. Traditional and M.M Hypothesis without tax and with taxes, Determining Capital structure in practice.	1	25 %
III	CAPITAL BUDGET Nature of Investment Decision, Investment Evaluation criteria, internal Rate of Return, Net Present Value, Payback period, profitability Index, Accounting Rate of Return, Risk Analysis in Capital Budgeting, Comparison of NPV and IRR.	1	25 %
IV	MANAGEMENT OF WORKING CAPITAL Meaning, Significance and type of working capital, calculation operating cycle Period and estimation of working capital requirement, Financing of Working Capital and norms of Bank Finance, Dimension of Working Capital.	1	25 %

Reference Books:

1. Financial Management, By Prasanna Chandra
2. Financial Management, By R.P Rastogi
3. Financial Management, By Ravi Kishore
4. Financial Management, By Inamdar
5. Financial Management, Principle and Practice, By Maheshwari S

Suggested Books:

1. Pandey, I.M, (2015), "Financial Management", 11th Edition, Vikas Publication, New Delhi.
2. Sinha, Pradeep Kumar, (2009), "Financial Management", 5th Edition, The World Press, Calcutta.





Online Resources:

- 1) <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
- 2) https://www.differen.com/difference/Financial_Accounting_vs_Management_Accounting
- 3) <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Oct.pdf>

Practical / Activities:

1. Student provide practical knowledge to do financial management.
2. Solve case studies.

Corporate Communication

Program: Masters of Commerce

Subject /Branch: Commerce

Year: Ist

Semester: Ist

Course Title: Corporate Communication **Course Code:** FCM210104

Course Type: Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Corporate Communication is the study of to understand Communication in order to implement the best practices in corporate as well as business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1.To develop an awareness about the complexity of communication in a dynamic business environment.
2. To develop effective oral, writing and listening skills among learners.
3. To demonstrate the effective use of communication technology.

Course Outcome:

4. After successful completion of the course, the students should have enhanced Listening, Speaking, Reading and Writing skills and should be prepared to meet the challenges of communication in the business world.





Content

Unit	Description in detail	Credit	Weightage
I	INTRODUCTION Nature of communication, communication process and stages in communication cycle, barriers to effective communications, formal and informal communication, communication channels, verbal and non-verbal communication, organisational culture, communication and ethics.	1	25 %
II	ESSENCIAL OF COMMUNICATION Process of Communication 7 Cs of communication Barriers to communication Means of communication oral, written audio-visual	1	25 %
III	CORPORATE ETIQUETTE, MANNERISMS AND GROOMING Introduction to Etiquette, Benefit of etiquette, office etiquette, Telephonic etiquette, Email etiquette, Dining Etiquette, Business meeting Etiquette, personal Behavior and Grooming	1	25 %
IV	RECRUITMENT AND EMPLOYMENT CORRESPONDENCE Job application letter, curriculum Vieta/ resumes, employment, interview, references, offers of employment, job description, letter of acceptance, letter of resignation.	1	25 %

Reference Books:

1. Kaul,Asha, Business Communication, Prentice Hall of India Ltd, New Delhi.
2. Paul,Rajendra, Essentials of Business Communication Sultan Chand& Sons.
3. Rai Urmila, English Language Communication Skills, Himalaya Publishing House.

Suggested Books:

1. YousafzaiMalala. I Am Malala, Weidenfeld& Nicolson, U.K.
2. Bach Richard. IllusionsII, Create Space Independent Publishing Platform (Amazon).
3. Pillai, Radhakrishnan. Corporate Chanakya,Jaico Publishing House, Mumbai.
4. Tzu, Sun. The Art of War, Fingerprint Publishing (Amazon).





**5. Goldratt, Eliyahu M. The Goal, Productivity & Quality Publishing
(Amazon).**

Online Resources:

- 1) <https://odl.ptu.ac.in/SLM/B.com/2nd/BCOP%20205.pdf>
- 2) https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf
- 3) <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf> <https://mu.ac.in/wp-content/uploads/2022/02/Business-Communication.pdf>

Practical / Activities:

- 1) Practice for Writing
- 2) Practice for Reading
- 3) Practice for Speaking
- 4) Practice for Listening





Corporate Financial Accounting

Program: Masters of Commerce

Subject /Branch: Commerce

Year: Ist

Semester: Ist

Course Title Corporate Financial Accounting

Course Code: FCM 210105

Course Type: Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Corporate financial accounting is the study of to understand corporate accounting in order to implement the best practices in corporate as well as business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

1. Construct the financial statements of company within the frame work of Indian AS
2. Develop a process for redemption of Preference shares
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
4. Calibrate the procedure involved in Amalgamation of companies
5. Calibrate the procedure involved in Absorption of companies
6. Explain the implication of unethical accounting practices on the society.

Course Outcome:

5. Construct the financial statements of company within the frame work of Ind AS.
6. Device a plan for Redemption of Preference shares
7. Reconstruct the capital structure in the financial statement of Joint stock company ltd.
8. Evaluate the Restructuring of capital structure of public company ltd.
9. Develop the procedure involved in Amalgamation of companies
10. Develop the procedure involved in Absorption of companies
11. Illustrate the implication of unethical accounting practices on the society

Content

Unit	Description in detail	Credit	Weightage
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I	ACCOUNTING STANDARD AS2 Inventory valuation AS9 Revenue Recognition AS10 Accounting for Fixed Assets AS20 Earning Per Share	1	25 %
II	HOLDING COMPANY ACCOUNT-1 Preparation of necessary statements (which are to be annexed with parent company's final accounts) as per section 212 of the Companies Act, 1956.	1	25 %
III	HOLDING COMPANY ACCOUNT-2 consolidated Balance Sheet (as per AS 21):Consolidated -Intercompany transaction-issue of bonus shares- Revaluation of fixed Assets- Debenture and Preference share of subsidiary company-Dividend- Holding Company with two subsidiary companies only (direct interest or chain holding)	1	25 %
IV	HIRE PURCHASE TRADING ACCOUNTING Hire Purchase Trading Account Debtor stock method or hire purchase adjustment method	1	25 %

Reference Books:

1. Rana T. J: Advanced Accountancy, Sudhir Prakashan, Ahemdabad
2. Gupta,R. L: Advanced Financial Accounting, S. Chand&Co. New Delhi.
3. Monga, J.R: Advanced financial Accounting, Mayur Paperbacks,Noida

Suggest Books:

1. B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
2. Jain &Narang: Corporate Accounting.
3. M. A. Arunachalam & K. S Raman: Advanced Accountancy.
4. Maheshwari: Advanced Accountancy Vol. I & II.
5. Rup Ram Gupta: Advanced Accountancy.
6. S. N. Maheshwari: Corporate Accounting
7. Gupta, R. L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
8. Monga, J.R: Advanced financial Accounting, Mayur Paperbacks, Noida

Online Resources:

- 1) <https://quickbooks.intuit.com/in/resources/accounting/as-2/>





- 2) <https://wirc-icai.org/images/material/Valuation-Inventories-Accounting-Investments-&-Cash-Flow-Statement-PG.pdf>
- 3) <https://cleartax.in/s/as-20-earnings-per-share>

Practical / Activities:

1. Case studies,
2. Business Quiz etc.

MCOM SEM – I (CO)

Subject with code		Course Outcome
Management Concept & Theory FCM210101	CO1	Understand the concepts related to Business
	CO2	Demonstrate the roles, skills, and functions of management
	CO3	Understand the complexities associated with the management of human resources in the organizations and integrate the learning in handling these complexities.
Business Environment & Policy FCM210102	CO1	To make the students aware about the Business and Business Environment.
	CO2	To develop entrepreneurial awareness among students.
Financial Management FCM210103	CO1	An understanding of the role of financial management in business firms and the essentials of corporate finance.
	CO2	Understand and apply capital budgeting techniques, and apply the theory of capital structure to assess a firm's leverage and the cost of capital.
	CO3	Analytical Problem-Solving Skill: The analytical ability to develop and utilize accounting data, financial data, and other information to solve complex and unstructured business problems.
Corporate	CO1	To make the students aware about the business communication.





Communication FCM210104	CO2	To understand the process and importance of communication.
Corporate Financial Accounting FCM210105	CO1	This course aims to enlighten the students on the accounting procedures followed by the Companies.
	CO2	To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company

Mapping of COs and PSOs for M.Com Semester - I

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Management Concept & Theory	CO1	*	*					
	CO2			*		*	*	

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Business Environment & Policy	CO1	*						
	CO2	*	*					
	CO3	*						

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Financial Management	CO1		*					
	CO2				*			
	CO3		*					

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Corporate Communication	CO1						*	
	CO2		*					
	CO3	*						

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Corporate Financial Accounting	CO1	*						
	CO2	*				*		
	CO3		*					



Semester 2

Marketing Management

Program: Masters Of Commerce

Subject / Branch: Commerce

Year: 1st

Semester: 2nd

Course Title: Marketing Management

Course Code: FCM 220101

Course Type: Complementary

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Marketing management is the study of to understand marketing in order to implement the best practices of marketing in real world.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

- The objective of this subject is to understand various facets of marketing management and to develop the ability to take decision and plan, execute and control marketing strategies towards attainment of organizational goals.

Course Outcomes :

- Students will demonstrate effective understanding of managing the business with special focus on marketing, with the need, importance and process of marketing planning and control, enhancing their ability for the dynamic nature of marketing.
- Students will demonstrate Application oriented research through research for business decisions.
- Students will demonstrate the effective use of Statistical methods for analysis of business data and market.





Content

Unit	Description in detail	Credit	Weightage
I	Conceptual Foundation <ul style="list-style-type: none"> What is marketing? - Core concepts of marketing – markets, marketing management. Production concept, product concept, selling concept, marketing concept. Difference between selling and marketing – consumerism – causes of consumerism – consumer movements. 	1	25%
II	Buying Behavior and Target Marketing <ul style="list-style-type: none"> 7 O's model of consumer behaviour Major factors influencing buying behaviour/Buying process Business markets Vs consumer markets, systems buying and selling Major factors influencing business buying – purchase process. Levels of market segmentation – bases for segmenting consumer markets – base for segmenting business markets – requirements for effective segmentation. 	1	25%
III	Marketing Mix <ul style="list-style-type: none"> Product: Concept of product, Product item, Product line and Product mix, Concept of Product Life Cycle, stages of PLC and Marketing strategy, Meaning of Brand & Brand equity. Pricing: Objectives, Factors affecting pricing decision, Orientation (methods)-cost,demand and competition, Discriminatory pricing. Place: Functions of Channels of Distribution, Levels of Channels of Distribution, Factors affecting choice of Channels of distribution, Retailing & Whole selling. Promotion: Definition, consumer promotions, trade promotions, business promotions – purpose of sales promotion – major decisions in sales promotion – pitfalls of sales promotion. 	1	25%
IV	Personal Selling	1	





	<ul style="list-style-type: none"> • Approaches in sales training • Major steps in personal selling • Factors contributing to the growth of direct marketing in India • Products more suitable for direct marketing • Strategies for direct marketing • Determining sales targets. 		25%
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Reference Books :

1. Marketing Management, By : Philip Kotler (Prentice Hall)
2. Modern Marketing Management, By: K.C.Nair, Paul and others (Himalaya)
3. Modern Marketing Management , By : R.S.N.Bhagavati and Pillai (S.Chand)

Suggested Readings :

1. Marketing Management, By : Varshney & Gupta, (Sultan Chand & Sons)

Online Resources :

5. This Old Marketing Podcast
6. Growth Marketing Toolbox
7. Marketing School
8. Marketing over Coffee

Practical / Activities :

2. Ways to Advertise your business
3. Conduct Market Research
4. Marketing on Small Budget
5. Establish Product Distribution Channels





Elements Of Banking

Program: Masters Of Commerce

Subject / Branch : Commerce

Year: 1st

Semester: 2nd

Course Title: Elements Of Banking

Course Code: FCM 220102

Course Type : Complementary

Course Credit :04

Pre-Requisite: 10+2+3(Commerce & Management Graduation from Any Recognition University)

Rationale : Elements of Banking is the study to understand banking system in order to implement the best practices in business ethics.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objectives:

The objective of this subject is

- To acquire knowledge of working of Indian Banking system
- The impact of government policy and regulations on the banking industry
- Financial statements and performance of banks.
- Banking lending policies and procedures.

Course Outcomes :

- Students will demonstrate the impact of government policy and regulations on the banking industry
- Students will demonstrate Evaluate the performance of the banking industry.
- Students will demonstrate the Discuss bank lending policies and procedures.
- To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate
- To express opinions about banking in written and oral form, based on the basic knowledge and skills acquired
- To learn the importance to be updated on the developments of the banking sector and practice the same.





Content

Unit	Description in detail	Credit	Weightage
I	Elements of Banking <ul style="list-style-type: none"> Types and functions of commercial banks Definition of banking Types of commercial banks Traditional and non-traditional functions of a modern, commercial bank Importance and limitations of commercial banks. Deposits: General precautions to be taken at the time of opening of a new deposit account, Current deposit A/C, Fixed deposit A/C, Savings deposit A/C, Recurring deposit A/C. 	1	25%
II	Passbook, Cheque & Different means of Remittances <ul style="list-style-type: none"> Passbook: Meaning, Features, Specimen of passbook, Entries in a passbook: Wrong entries favourable to a customer, Wrong entries favourable to a banker. Cheque: Meaning, Features, Specimen of cheque, Difference between cheque & draft, Cheque crossing: Meaning & Types of cheque crossing. Different means of remittances: Demand draft, mail, telegraphic and telephonic transfer, ATM, Tele-banking, home banking, interlinked branch banking Marketing of banking services, online banking, computerization in banking field. 	1	25%



III	Elements of Insurance & General Insurance <ul style="list-style-type: none"> • Introduction to insurance: Insurance – Meaning, characteristics, importance, limitations, types of insurance, meaning of insurance, contract, fundamental principles of insurance, concept of, period of insurance and re-insurance, double insurance, v/s re-insurance. • General Insurance: Types of insurance covered in General insurance. • Marine Insurance: Meaning of marine insurance contract, Fundamental principles of marine insurance, types of marine insurance policies. • Fire Insurance: Meaning, fundamentals of fire insurance, fire insurance contract, rights of insurer, types of fire insurance policies 	1	25%
IV	Life Insurance <ul style="list-style-type: none"> • Life insurance: Meaning, history , barriers to life insurance, importance and principles of life insurance, concept of insurance and assurance, life insurance v/s other insurances. • Types of life insurance policy, Meaning of policy, types of policy – whole life policies, endowment policies and pension policies, policy conditions, procedure for settlement of claims, nomination and assignment, annuities, mediclaim policy. 	1	25%

Reference Books :

1. Gordon & Natarajan, (2008), “Banking: Theory , Law and Practice”, Himalaya Publishing House Pvt. Ltd.
2. Sundaram & Varshney, (2004), “ Banking, Theory Law and Practice” Sultan Chand & Sons.
3. Varshney & Malhotra (2005), “Principles of Banking”, Sultan Chand & Sons.
4. Vaish M.C, (1997), “Money, Banking & International Trade”, New Age International Pvt. Ltd.



Suggested Readings :

1. M C Shukla & T S Grewal, "Advanced Accounts, S. Chand and Co; 1989
2. P. R. Periasamy (2007), Principles and Practise of Insurance, Himalaya Publishing House.
3. Gupta P.K, " Fundamentals of Insurance", Himalya Publishing House; 2008

Online Resources :

1. [Money, Banking and Financial Markets](#) by Study.com
2. [Finance at Khan Academy](#)
3. [MyMoney.Gov](#)

Practical / Activities :

1. Ask which insurance do they/their families owe? Why they owe?
2. Banking Services they use
3. Banking Services they never heard other than in syllabus.

Cost Accounting

Program : Masters Of Commerce

Subject / Branch : Commerce

Year: 1st

Semester: 2nd

Course Title: Cost Accounting

Course Code: FCM 220103

Course Type: Complementary

Course Credit:04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Cost accounting is the study of to understand costing in order to implement the best practices in corporate as well as business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objectives:

The objective of this subject is

- To enable students to classify costs and prepare Cost Sheet.
- To enable students to reconcile results as per Cost and Financial Accounts.





- To enable students to get acquainted with the terms related to Construction Contracts and enable them to prepare contract account.
- To enable students to discuss the concepts related to Process Costing and enable them to make Process Accounts and Statements of joint products and by-products.

Course Outcomes:

- Students would classify costs and would be able to prepare cost sheet for manufacturing and trading concerns.
- Students would be able to reconcile cost and financial statements
- Students would be able to prepare contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.
- Students would be able to prepare process accounts and statement of joint products and by-products. They would also recall and discuss various concepts related to Process Costing.

Content

Unit	Description in detail	Credit	Weightage
I	Process costing <ul style="list-style-type: none"> • Normal and Abnormal losses • Equivalent production – FIFO method, Average method, Typical problems. Inter process profits. 	1	25%
II	Non-Integrated Accounts <ul style="list-style-type: none"> • Non-Integrated Accounts (Basic Examples) 	1	25%
III	Integrated Accounts Integrated Accounts (Basic Examples) <ul style="list-style-type: none"> • Reconciliation of Cost and Financial profits 	1	25%
IV	Theoretical Aspects 25 15 01 <ul style="list-style-type: none"> • Performance Measurement Techniques • Strategic Management Accounting • Cost reduction and cost control • Cost Audit and cost accounting Records Rules • Uniform costing and Inter-firm comparison 	1	25%

Reference Books :

1. Rana-Dalal “Cost Accounting”, Sudir Prakashan, Ahmedabad
2. Saxena V.k. and Vashish C.D, Basics of Cost Accounting Sultan Chand & Sons, New Delhi
3. Tulsian P. C. ‘Practical Costing’, S. Chand & Co. New Delhi





Suggested Readings :

1. .M. N. Arora “Cost and Management Accounting”, Vikas Publishing House Pvt. Ltd.

Online Resources :

1. <https://www.investopedia.com/terms/c/cost-accounting.asp>
2. <https://alison.com/tag/cost-accounting>
3. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>

Practical / Activities :

1. Practical Questions/Sum

Tax Planning

Program : Masters Of Commerce

Subject / Branch : Commerce

Year: 1st

Semester: 2nd

Course Title: Tax Planning

Course Code: FCM 220104

Course Type: Complementary

Course Credit: 04

Pre-Requisite: 10+2+3(Commerce & Management Graduation from Any Recognition University)

Rationale : Tax Planning is the study of to understand tax in order to learn/implement about taxes.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

The objective of this subject is

- To make students aware of the concept of return of income.
- To acquaint students with computation of income of Partnership Firm.
- To introduce the concept of TDS, Advance Tax and Interest payable w.r.t. Income tax and acquaint students with their different provisions.
- To help students understand the meaning of Tax Planning and the concept of Ethics in taxation.
- To help students examine the provisions of DTAA and its need.

Course Outcomes :

- Students would be able to apply provisions of set off & carry forward of losses from different heads of income.





- Students would be able to compute total income of partnership firms and also the maximum remuneration payable to the partners.
- Students would discuss and describe the concept of return filing and would list the various types of returns and their due dates.
- Students would recall and discuss different provisions of TDS and their rates. They would compute advance tax. They would also discuss the levy of interest under different sections of the Income Tax Act.
- Students would appreciate the need for DTAA and would be aware of the provisions of the same.
- Students would compare and contrast tax planning vis-à-vis tax evasion and tax avoidance.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction <ul style="list-style-type: none"> • Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions; corporate taxation and dividend tax. • Tax Planning for New Business: Tax planning with reference to location, nature and form of organization of new business. 	1	25%
II	Wealth Tax <ul style="list-style-type: none"> • Chargeability, Net wealth, Assets, Deemed Assets, Assets exempt from tax, Debt owed, Valuation of Assets, Rate of Tax, Problem of wealth tax. 	1	25%
III	Special Tax Provisions <ul style="list-style-type: none"> • Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters 	1	25%
IV	Tax Planning and Financial Management Decisions <ul style="list-style-type: none"> • Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares. 	1	25%

Reference Books :

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi. Circulars issued by C.B.D.T. Income Tax Act, 1961 Income Tax Act, 1962. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.





2. Sanghania, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.

Suggested Readings :

2. Sanghia Vindo K: Direct Tax Planning and Management, Taxman's Publication, Delhi.

Online Resources :

1. <https://www.crisil.com/en/home/crisil-1academy/eLearning/wealth-management/tax-planning.html>
2. <https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>
3. <https://www.personalfn.com/guide/tax-planning>

Practical / Activities:

1. Practical Questions/Sum

Business Ethics and Soft skills

Program : Masters Of Commerce

Subject / Branch : Commerce

Year: 1st

Semester: 2nd

Course Title: Business Ethics and Soft skills

Course Code: FCM 220105

Course Type: Complementary

Course Credit :04

Pre-Requisite : 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Business ethics and corporate governance is the study of to understand Business ethics in order to implement the best practices of business ethics .

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

The objective of this subject is

- To understand the Business Ethics and to provide best practices of business ethics .
- To learn the values and implement in their careers to become a good managers.





- To develop various corporate social Responsibilities and practise in their professional life .
- To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

Course Outcomes :

- Students will be able to understand the business ethics.
- The student will be able to Analyze corporate social Responsibility .
- The student will be able to analyze various ethical codes in corporate governance
- Student will be able to Analyze the Employees conditions and Business Ethics
- Understand Values, Norms and Beliefs

• **Content**

Unit	Description in detail	Credit	Weightage
I	Business Ethics - Introduction <ul style="list-style-type: none"> • Business Ethics – Nature, Concept, Definition & Scope, 3Cs of Business Ethics, Benefits of managing ethics in the organization, Ground rules of Ethics, • Ethical Dilemmas – Meaning, methods of resolving ethical dilemmas, Approaches to resolving ethical dilemmas. 	1	25%
II	Corporate Social Responsibility <ul style="list-style-type: none"> • Arguments for social responsibility, • Business as responsible person, • Social responsibilities of business towards different groups, • Business Ethic's core responsibilities of Entrepreneurial performance, • Promoting value based governance in organizations. 	1	25%
III	Elements of Soft Skills <ul style="list-style-type: none"> • Introduction , Importance of soft skills, improving soft skills and practicing soft skills, , attributes regarded as soft skills: • Time and Stress Management - Time Management matrix, Steps of successful time management, Difference between time savers and time wasters. Sources of stress, effects of stress and stress management tips. 	1	25%





IV	All about Attitude <ul style="list-style-type: none"> • Introduction , meaning, factors which form attitude, ways of changing attitude in person, obstacles in developing Positive attitude, developing Positive Attitude , workplace attitude and Power of Positive Attitude. • Team building and team work skills, characteristics of effective team, role of team leader and team members. 	1	25%
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Reference Books :

1. S. K. Bhatia, Business Ethics & Corporate Governance, Deep & Deep Publication Pvt. Ltd., New Delhi.S.A. Sherlekar, Ethics in Management, Himalaya Publication, New Delhi.
2. Alex K.,Soft Skills Know Yourself and Know the World, Sultan Chand & Sons New Delhi
3. Managing Soft Skills for Personality Development by B. N. Ghosh, Tata McGraw Hill education
4. Personality Development and Soft Skills by Barun K.Mitra, Oxford University Press

Suggested Readings :

1. Soft Skills, by S. Hariharan, N. Sunderrajan and S.P. Shanmugpriya, Neha Publication and Distributors
2. Communication Skills and Soft Skills : An Integrated Approach (With CD) by E. Sureshkumar and Shreehari Pearson India

Online Resources :

1. <https://www.skillsoft.com/course/developing-your-business-ethics-562baa70-fea5-11e6-8638-0242c0a80b06>
2. <https://elearningindustry.com/must-haves-successful-business-ethics-online-training>

Practical / Activities :

- Step Into Conversation
- Improvisational Stories
- Decision-Making Games





MCOM SEM – 2 (CO)

MCOM SEM – II (CO)

Subject with code		Course Outcome
Marketing Management FCM220101	CO1	students shall be able to get introduced and understand the knowledge of marketing management with the need, importance and process of marketing planning and control, enhancing their ability for the dynamic nature of marketing
	CO2	Attainment of organizational marketing goals
Elements of Banking and Insurance FCM220102	CO1	Inculcates the knowledge of core Banking and Insurance sector.
	CO2	Provides knowledge about Banking and Insurance business in India and how it influences the economy.
Cost Accounting FCM220103	CO1	Impacts the knowledge of various costs on the basis of element behavior and functions.
	CO2	Helps in ascertaining the cost of material and labour.
Tax Planning & Management FCM220104	CO1	Helps students to know Various Tax Procedure
	CO2	Updates students with Current Taxation Policies
Business Ethics & Soft Skills FCM220105	CO1	Studies business ethics as a reflection of standard of business that either an individual or business uses when conducting transactions.
	CO2	Increases the accountability of the company and avoids massive disasters before they occur





**❖ Mapping of COs and PSOs for M.Com
Semester - II**

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Marketing Management	CO1	*						
	CO2	*	*					
	CO3	*						

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Elements of Banking and Insurance	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Cost Accounting	CO1						*	
	CO2		*	*				
	CO3	*						

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Tax Planning & Management	CO1	*						
	CO2	*				*		
	CO3		*					

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Business Ethics & Soft Skills	CO1	*	*					
	CO2			*		*	*	



Sem 3

Business Research & Methods

Program: Master Of Commerce

Subject / Branch: Commerce

Year: 2nd Year

Semester: 3rd

Course Title: Business Research & Methods

Course Code: FCM230101

Course Type: Complementary

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale:

Business Research is the study of to understand the Research in order to implement the best practices in Research as well as knowing the customers.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

1. To develop understanding of the basic framework of research process.
2. To develop an understanding of various research designs and techniques.
3. To identify various sources of information for literature review and data collection.
4. To demonstrate knowledge of research process by conducting a literature review in their research area interest.
5. Define and develop a possible research interest area to be taken forward in their business research projects later in the second year of study.
6. To conduct an independent publishable research project.

Course Outcome:

1. Learners will investigate about the concept about Research, its types, significance, sources of collecting Primary Data and Secondary Data, its advantages and disadvantages
2. Learners will comprehend Data Processing, Analysis and Interpretation
3. Learners will write Reports and identify types of research papers
4. Learners will beware of plagiarism and practice ethical data collection





Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Research: Meaning and types of Research : Basic Research, Pure Research, Applied Research, Modern Scientific approach to Research, Research in Business, Research process, Structuring a Research proposal, Designing a research study, Criteria of Good Research, Salient features of Research Projects, Scope of a Research Study, Delimitation, Evaluations of Research study, Research Design: Sapling Design, Survey Design, Statistical design, Operational Design, Qualitative Vs. Quantitative Research, Criteria for evaluation of a Research study.	1	25 %
II	Overview of Univariate and Bivariate Analysis: Overview of probability theory, Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution : Concept of Raw and Central Moments, Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Chebycheff's Theorem, Measures of Association : Bivariate correlation analysis , Rank Correlation, Probable Error of Correlation Coefficient, Simple Linear Regression, Nonlinear Regression, Growth Curves, Concept of Coefficient of Determination and its interpretation , Measures of Association for Nominal and Ordinal data.	1	25 %
III	Basics of Statistical Inference: Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval , Level of significance, Statistical Testing of Hypothesis, Power of the test, Type-I and Type- II Errors, Null and Alternate Hypotheses, One Tailed and Two Tailed tests, Properties Normal Distribution and their applications in hypothesis testing, Large and Small Sample Tests	1	25 %
IV	Business Forecasting: Need of Forecasting, History of Forecasting, Types of Forecasts, Forecasting Process, Time-Series Forecasting : Components and models of time series,	1	25 %





	Methods of determination of Long-term trend : Method of Moving Averages, Simple Exponential Smoothing and Linear Least Squares Trend, Holt's and Winter's exponential Smoothing methods, Forecasting with multiple predictor variables : Multiple Regression model, Interpreting Regression Coefficients, Co-efficient of Determination and its interpretation, Measuring forecasting error, Choice of an appropriate forecasting technique		
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Reference Books :

1. Donald Cooper & Pamela Schindler: "Business Research Methods" Tata
2. McGraw Hill (9th Edition)
3. Sharon Lohr: "Sampling: Design and Analysis" Duxbury Press
4. Cochran W.G.: "Sampling Techniques" Wiley Eastern
5. Pulak Chakravarty: "Quantitative Techniques for Management and
6. Economics" Himalaya Publishing House
7. Levin & Rubin: "Statistics for Management" Pearson Education

Suggested Readings:

1. Hankey, Wichern & Reitsch: "Business Forecasting" Pearson Education
2. Moshe Ben-horin and Levy: "Statistics- Decision and Applications"
Addison Wesley

Online Resources:

1. Doing Research Projects in Marketing, Management and Consumer Research

Practical / Activities:

1. applications in hypothesis testing

International Business Environment

Program: Master Of Commerce

Subject / Branch: Commerce

Year: 2nd Year

Semester: 3rd

Course Title: International Business Environment **Course Code:** FCM230102

Course Type: Complementary

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale: International Business Environment is the study of to understand the management in order to implement/manage/work strategically to the best





practices to achieve goals.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

This course is designed to introduce students to the international business environment. The course highlights how economic, political, social, legal, and cultural environment affect business in a global economy.

Course Outcome:

1. Explain the nature and impact of globalization of the world's economy.
2. Discuss how economic and political systems interact to form a political economy
3. Identify how cultural differences restrict and create opportunities for management action, international trade and its forms and theories
4. Simulate cross-cultural business negotiations by recalling the steps in global strategic planning and the models available to direct the analysis and decision making involved.
5. Differentiate among the impacts of regional treaties on international trade as well as monetary and financial environment for international business.

Content

Unit	Description in detail	Credit	Weightage
I	International Business: (a) Nature, importance and scope, framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others. (C) New international economic order.	1	25 %
II	Economic environment of business: (a) Trade policies – free trade, protection and economic cooperation (b) Theory of customs union – EU, NAFTA, ASEAN, SAARC, SAPTA (c) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (d) Technology transfers	1	25 %
III	Political and legal environment: (a) Concept of political and legal environment (b) Home country perspective	1	25 %





	(c) Host country perspective (d) Standardization of legal issues (e) WTO dispute settlement mechanism		
IV	Socio-cultural environment: (a) Culture and international business (b) Impact of languages, non-verbal communication, (c) Contrasting cultural values (d) Negotiating across cultures (e) Coping with cultural shocks	1	25 %

Reference Books :

1. Roger Bennet, "International Business"; Pearson Education.
2. Vyutakesh Sharan, "International Business, Concept, Environment and Strategy, Person Education.
3. Gary P. Ferraro, "The Cultural Dimension of International Business"; Pearson Education.

Suggested Readings:

1. Francis Cherunilam, "International Business Environment"; Himalaya Publishing House

Online Resources:

1. https://learninglink.oup.com/access/hamilton-webster4e-student-resources#tag_self-test-questions

Practical / Activities:

1. Case Studies discussion

Advanced Financial Accounting

Program: Master Of Commerce

Subject / Branch: Commerce

Year: 2nd Year

Semester: 3rd

Course Title: Advanced Financial Accounting

Course Code: FCM230103

Course Type: Core Compulsory

Course/Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale: Advanced Financial Accounting is the study of to understand the Accounting in order to implement the best practices Advanced.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme		
Lecture	Tutorial	Practical	Internal	External	Total





4	0	0	Mid 20	CE 10	70	100
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Course Objective:

The objective of this course is to develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions. This paper aims to make students learn about the differences in financial statement preparation, measurement & presentation.

Course Outcome:

1. To familiarize and develop an understanding of the skills of accounting principles for effective recording of business operations of an entity.
2. To Define the function of accountancy in communicating, reporting and assuring financial information.
3. To understand the objectives of financial statement.
4. To explain the contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information
5. To calculate an estimate of the value of goodwill in the partnership firm.

Content

Unit	Description in detail	Credit	Weightage
I	Analysis of Financial Statement - I : Interpretation and Analysis of Financial position from given ratio and other details.(including projected statements)	1	25 %
II	Analysis of Financial Statement – II: Preparation and interpretation of Fund Flow and Cash Flow Statement. (including projected statements)	1	25 %
III	Accounting Theory: a. Concepts, Conventions, Principles (GAAP) of Accounting. b. Accounting Standards - Need and Process. c. Indian Accounting Standard : As 1, 7, 8 And 9 d. Harmonization of accounting Standards.	1	25 %
IV	Emerging Dimensions in Accounting: a. Inflation Accounting CPP and CCA. b. Human Resource Accounting. c. Social Accounting. d. Environment Accounting. e. EVA.	1	25 %





Reference Books :

1. Beams, F..A. Advanced Accounting, Prentice Hall Jersey.
2. Dearden, J and S.K. Bhattacharya; Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C.,L.A Bernstein and K.R Labert: Advanced Accounting, Irwin Chicago.
4. Fisher, P.M. W.J. Taylor and J.A. Leer: Advanced Accounting, South-western, Ohio.
5. Gupta, R.L : Advanced Financial Accounting, S.Chand & Co New Delhi.
6. Keiso D.E. And J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
7. Maheshwari, S.N: Advanced Accountancy - Vol. II Vikas Publishing House, New Delhi.
8. Monga, J.R.: Advanced Financial Accounting, Mayoor Paprebacks, Noida
9. Narayanswamy , R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi.

Suggested Readings:

1. Shukla, M.C and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.
2. Warm, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting South-western, Ohio.

Online Resources:

1. Doing Financial Accounting Projects in Management and Consumer Research

Practical / Activities:

1. Write a comprehensive Advanced financial Accounting report





Organizational Behavior

Program: Master Of Commerce

Subject / Branch: Commerce

Year: 2nd Year

Semester: 3rd

Course Title: Organizational Behavior

Course Code: FCM230104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale: Organizational Behaviour is the study of to understand the behavior of customers in order to implement the best practices in marketing as well as knowing the customers.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

Students study the behavior of individuals and groups as part of the social and technical system in the workplace. They examine individual and group behavior, communication, conflict and various management styles, motivational techniques and coordination in the work environment and apply these concepts to the development of an organization's human resources.

Course Outcome:

1. To discuss the development of the field of organizational behavior and explain the micro and macro approaches
2. To analyze and compare different models used to explain individual behavior related to motivation and rewards
3. To identify the processes used in developing communication and resolving conflicts
4. To explain group dynamics and demonstrate skills required for working in groups (team building)
5. To identify the various leadership styles and the role of leaders in a decision making process.





Content

Unit	Description in detail	Credit	Weightage
I	Introduction Concept of Organisational Behaviour (OB); Understanding of OB - Definition, Goals; Various schools of thought – Classical, Neoclassical & Modern, Approaches of OB – Supportive, Contingency, Productivity & System; Contributing discipline to OB.	1	25 %
II	Values, Attitudes and Job Satisfaction Values: Importance of Values, Types of Values, Values, Loyalty and Ethical Behavior. Attitudes: Types of Attitudes, Cognitive Dissonance Theory Job Satisfaction: What determine Job Satisfaction, The Effect of Job Satisfaction on Employee Performance Understanding Work Team Why have team become so popular, Team Vs Group: What the Difference? Types of team, Turning Individuals into Team Players, Contemporary Issues in Managing Teams	1	25 %
III	Perception and Individual Decision Making What is perception? Factors Influencing Perception, Personal Perception: Making Judgment about Others (Attribution Theory, Frequently used shortcuts in judging others), How should decisions be Made? How are decisions actually made in Organizations? Organizational Culture and Conflict Management Concept, Functions, Socialization, Creating & Sustaining culture, Managing Conflict: Sources, Types, Process & Resolution of Conflict	1	25 %

Reference Books :

1. Organizational Behaviour - Prasad, L.M., Sultan Chand & Sons, 2003.
2. Organizational Behaviour - Stephen P., Robbins;P H I Pvt. Ltd.”, New Delhi, 2003.
3. Organizational Behaviour - Luthans, Fred, Tata McGraw Hill, New Delhi, 2003.
4. Organization Behaviour - Chabbra,T.N. & Singh,B.P., Sultan Chand & Sons.





Suggested Readings:

1. Organizational Behaviour - Khanka, S.S., Sultan Chand and Sons, New Delhi.
2. Organization Behaviour and Change - Joseph, Weiss, Vikas Publishing house, 2004.

Online Resources:

1. [Consumer Insights \(A.C. Nielsen\)](#)
2. [Knowthis.com](#)
3. [Consumer Behavior: The Psychology of Marketing](#)

Practical / Activities:

1. [Surveys of Consumers](#)
2. [American Community Survey](#)

Security Analysis & Portfolio Management

Program: Master Of Commerce

Subject / Branch: Commerce

Year: 2nd Year

Semester: 3rd

Course Title: Security Analysis & Portfolio Management

Course Code: FCM230105

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale: Security Analysis & Portfolio Management is the study of to understand the management in order to implement/manage/work strategically to the best practices to achieves goals.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general and to provide conceptual foundation for the purpose of undertaking Investment analysis for securities as well as portfolios.

Course Outcome:





1. To provide a theoretical and practical background in the field of investments.
2. Designing and managing the bond as well as equity portfolios in the real word.
3. Valuing equity and debt instruments.
4. Measuring the portfolio performances.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction and Concepts of Security Markets: Definition of investment, Investment versus speculation, The investment process, Investment alternatives, factor influencing selection of investment Types of Investors. Portfolio Management Process. Depositories in India, Recent Development of capital market in India, Derivatives - Future, Forward, Option and swap, Hedging, Arbitrates.	1	25 %
II	Risk and Return: Introduction, Risk defined, risk classification - Systematic and Unsystematic Risk Measurement of Risk, Risk and Expected Return, Risk - Return Relationship, Return and Risk of Portfolio.	1	25 %
III	Fundamental Analysis: Economic Analysis: Analytical framework for common stock, Economic forecasting and the stock investment decision. Industry Analysis: Alternatives industry classification schemes, Key characteristic in an Industry analysis, Industry life cycle. Company Analysis: Need for company analysis, Framework of company analysis, Fundamental analysis model, Multiplier P/E Ratio, Dividend discount model of valuation.	1	25 %
IV	Technical Analysis: Technical Analysis: Introduction, Technical v/s Fundamental analysis, Dow Theory, Types of trend, Types of charts	1	25 %

Reference Books :

1. Sundhindra Bhat - Security Analysis & Portfolio Management Excel Books. Donald E. Fischer, Ronald J. Jordan;





2. Security Analysis & Portfolio Management, sixth Edition, Prentice- Hall India Investment Analysis and Portfolio Management Prasanna Chandra (TMH).
3. Security Analysis and Portfolio Management – Fisher and Jordan (TMH) Patel D. G. :
4. 'Security Analysis and Port folio Management', Sudhir Prakashan, Ahmedabad Amling: Fundamentals of investment Analysis, Prentice Hall, International Edition.
5. Bhalla : Investment Analysis, S. Chand & Co. Delhi. Chandratre, K.R: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi. Fabozzi, Frank J: Investment Management, prentice Hall, International Edition. Gupta,
6. L.C: Stock Exchange Trading in India; Society for capital Market Research and Development, Delhi. Machi Raju,

Suggested Readings:

1. H.R: Merchant Banking; Willey Eastern Ltd., New Delhi.

Online Resources:

1. https://onlinecourses.nptel.ac.in/noc21_mg99/preview

Practical / Activities:

1. [American Community Survey](#)

MCOM SEM – III (CO)

Subject with code		Course Outcome
Business Research & Methods FCM230101	CO1	Delivers to students research oriented study and brings applicability of research in practical application.
	CO2	Creates awareness amongst students on importance of RM and it provides skills for all round development.
International Business Environment FCM230102	CO1	Creates understanding on how globalisation has brought about an increasing 'connectedness' of businesses, markets, people and information across countries
	CO2	Creates understanding of the different reason for currency fluctuations & concept of comparative cost





		advantage
Advanced Financial Accounting FCM230103	CO1	Students will be able to analyze and interpret intricate financial transactions.
	CO2	Students will learn to apply advanced reporting standards such as international financial reporting standards.
	CO3	Students will develop the skills to assess the quality of financial statements through techniques such as financial ratio analysis, forensic accounting.
Organizational Behaviour FCM230104	CO1	Provides the students knowledge about fundamentals of Organizational Behaviour and its various Theories.
	CO2	Inculcates in students the practice of Organization culture and change management.
	CO3	Enhances the practice of organizations development among the students
Security Analysis & Portfolio Management FCM230105	CO1	Enables a financial expert determine the value of assets in a portfolio.
	CO2	Creates understanding of evaluation of securities with the help of certain fundamental business factors





❖ **Mapping of COs and PSOs for M.Com**
Semester – III

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Business Research & Method	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
International Business Environment	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Advanced Financial Accounting	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Organizational Behaviour	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Security Analysis & Portfolio Management	CO1	*	*	*				
	CO2			*				
	CO3							



Sem 4

Marketing Research

Program : Masters Of Commerce

Subject / Branch : Commerce

Year : 2nd

Semester : 4TH

Course Title: Marketing Research

Course Code: FCM240101

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Marketing Research is the study of to understand the market in order to implement the best practices in marketing as well as knowing the customers.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

Marketing Research is fundamental for informed management decision-making in modern organizations. The course prepares students in both how to identify and how to obtain appropriate marketing information for strategic and tactical marketing decisions.

Course Outcomes :

By the end of this module students should be able to:

1. Formulate, organise and conduct a marketing research project;
2. Apply and evaluate different sources of marketing information;
3. Apply and evaluate various data collection techniques;
4. Apply and evaluate various methods of data analysis; and
5. Write a comprehensive market research report





Content:

Unit	Description in detail	Credit	Weightage
I	Introduction to Marketing Research <ul style="list-style-type: none"> Definition of Marketing Research, Market Research vs. Marketing Research, Nature and Scope of Marketing Research Role of Marketing Research in Strategic Planning and Decision Making Basic Principles of Marketing Research The Marketing Research Process, Ethics in Marketing Research Definition of a Research Design, Classification of Research Designs Descriptive, Exploratory and Causal Research Designs, Projective Techniques. 	1	25%
II	Data Collection and Representation: <ul style="list-style-type: none"> Primary vs. Secondary Data in Marketing Research Sources of Secondary data for Marketing Research Problems Observation Methods Designing a Questionnaire Focus Group Interviews Experimentation in Marketing Research Test Marketing Web-Based Experiments Threats to Internal and External Validity Experimental Designs Marketing Information Systems Using Geographic Information Systems for Marketing Research Overview of Sampling Foundations. 	1	25%
III	Measurement and Scaling Techniques: <ul style="list-style-type: none"> Objectives Primary Scales of Measurement: Nominal, Ordinal, Ratio and Interval Scales Comparative scaling Techniques: Paired Comparison Scaling, Rank-Order Scaling, Constant Sum Scaling, Q-Sort; Noncomparative Scaling: Likert's Scale, Thurston's Scale, Semantic 	1	25%



	Differential Scale, Staple Scale, Applications Of these Scales.		
IV	Techniques of Data Analysis: <ul style="list-style-type: none"> • Applications of Univariate and Bivariate Measures to Marketing Research Problems, Cross-Tabulations: Two variables, Three variables • Statistics associated with Cross-Tabulations: Chi Square, Phi Coefficient, Contingency Coefficient, Cramer's V, Lambda Coefficient, Cross-Tabulation in Practice, Multivariate Techniques and Data Mining: Multiple Regression Analysis, Discriminant Analysis, Factor Analysis, Multidimensional Scaling, Only Method Description and Practical Applications Of these Techniques, • Interpretation Of SPSS Output for the above techniques, Data Mining Tools and Procedures, Introduction to Data Mining Models. (Practical Cases to illustrate the use of all the above Techniques must be included as a teaching pedagogy). 	1	25%

Reference Books :

1. N.K. Malhotra: "Marketing Research- An Applied Orientation" Pearson Education.
2. Persuraman; D. Grewal, R. Krishnan: "Marketing Research" Biztantra Publication
3. Berry G.C.: "Market Research" McGraw Hill.

Suggested Readings :

1. Green Paul and Donald Tull: "Research for Marketing Decisions" PHI, New Delhi.
2. Rajendra Nargundkar: "Marketing Research- Text and Cases" Tata Mc.Graw Hill.

Online Resources :

1. Doing Research Projects in Marketing, Management and Consumer Research (Hackley C.)

Practical / Activities :

1. Write a comprehensive market research report





Financial Markets

Program : Masters Of Commerce

Subject / Branch : Commerce

Year : 2nd

Semester : 4TH

Course Title: Financial Markets

Course Code: FCM240102

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite : 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Financial Markets is the study of to understand Indian financial system to implement the best practices of finances.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

1. The objective of this course is to familiarize the students with the concepts and aspects of Indian financial system and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field.
2. To understand financial markets of India
3. To increase understanding of primary markets and secondary markets
4. To acquaint the students with the appropriate concepts, theories of investment management
5. To understand the latest developments in investment management including growing importance of credit rating and prompt investors to divert their savings to the insurance sector

Course Outcomes :

On successful completion of the course students will be able to:

1. Understand the role and importance of the Indian financial market.
2. Apply and analyze the Concepts relevant to Indian financial markets and financial institutions. Understand and analyze the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
3. Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.
4. Research and analyze specific problems or issues related to financial markets and institutions.





Content:

Unit	Description in detail	Credit	Weightage
I	Money Market: <ul style="list-style-type: none"> • Meaning, Characteristics and Functions of Money Market • Role of the Reserve Bank in the Money Market • Intermediaries in the Money Market • Development of Money Market in India • Money Market Instruments: • Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market. 	1	25%
II	Capital Market: <ul style="list-style-type: none"> • Meaning, Functions and Types of Capital Market • Reforms in the Capital market • Intermediaries; Issue Mechanisms • Types of Primary Issues: Public, Rights and Private Placement • Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate. Debt Market and • Government Securities Market; Role of SEBI in the Capital Market. 	1	25%
III	Secondary Capital Market: <ul style="list-style-type: none"> • Functions of the Secondary Market • Post Reforms Stock Market Scenario • Organization, Management and Membership of Stock Exchanges • Listing of Securities • Trading Arrangements; Stock Market Index; Stock Exchanges in India; Measures to boost Liquidity in the Stock Market • Impact of Reforms on Stock Market Activity 	1	25%
IV	Derivatives Market: <ul style="list-style-type: none"> • Meanings Economic Benefits • Types of Derivatives Market: Financial and Commodities; • Distinctive features of the Derivatives Market • Exchange traded v/s OTC Derivatives Market • Forward and Futures • Options – types and Salient Features of Options 	1	25%



Reference Books :

1. Bharati V. Pathak, "Indian Financial System", Pearson Education, 3rd Edition.
2. M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6th Edition.

Suggested Readings :

1. Machiraju, H.R., "Indian Financial System", Economic Times.

Online Resources :

1. <https://www.forbes.com/sites/forbesfinancecouncil/2021/12/17/9-expert-recommended-educational-resources-for-newcomers-to-the-stock-market/?sh=7cb635775063>

Practical / Activities :

1. Assignment on top stocks to invest in, and evaluation of the top industries.
2. Discussion on news related with Stock market.

Accounting for Managers

Program: Masters of Commerce

Subject / Branch: Commerce

Year : 2nd

Semester : 4TH

Course Title: Accounting for Managers

Course Code: FCM240103

Course Type : Core Compulsory

Course Credit : 04

Pre-Requisite : 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Accounting for managers is the study of to understand accounting in order to learn/implement/maintain the best practices of accounts in corporate as well as small businesses.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objectives:

The objective of this subject is

1. To help the students to develop cognizance of the importance of accounting in organization financial statements.





2. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner.
3. To provide the students to analyze specific characteristics of Logistics Management Accounting and their future action for expenses and income.
4. To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results.

Course Outcomes :

1. Demonstrate the applicability of the concept of Accounting to understand the managerial Decisions and financial statements.
2. Apply the Financial Statement Analysis associate with Financial Data in the organization.
3. Analyse the complexities associated with management of cost of product and services in the Organization

Content

Unit	Description in detail	Credit	Weightage
I	Accounting – An Overview: <ul style="list-style-type: none"> • Nature and Objectives of Corporate Financial Statements • Uses and Users of Accounting Information • Legal requirements-Form & Content(Schedule-VI) • Accounting Concepts and GAAP • Accounting Standards (Indian and International) and IFRS • Need, Importance, Harmonization and Conversion 	1	25%
II	Financial Statements Analysis: <ul style="list-style-type: none"> • Ratio Analysis • Cash Flow Analysis (AS-3) • (c) Economic Value Added 	1	25%
III	Emerging Dimensions in Accounting <ul style="list-style-type: none"> • Inflation Accounting • Human Resource Accounting • Value Added Accounting • Social Accounting 	1	25%





	<ul style="list-style-type: none"> • Environment Accounting 		
IV	Cost Analysis for Decision Making: <ul style="list-style-type: none"> • Various Concepts of Cost and Cost Classification • Budgeting and Budgetary Control and ZBB. • Break Even and Cost-Volume-Profit Analysis 	1	25%

Reference Books :

1. .T.P.Ghosh, “Accounting and Finance for Managers”, Taxmann’s Publication.
2. J.Made Gowda, “Accounting for Managers”, Himalaya Publishing House
3. T.P.Ghosh, “Accounting for Managers”, Taxmann’s Publication.

Suggested Readings :

1. Ahish K Bhattacharyya, “Financial Accounting for Business Managers”, PHI Pvt. Ltd.

Online Resources :

1. American Institute of CPAs (AICPA) (aicpa.org)
2. Accounting Today (accountingtoday.com)
3. The Economist (economist.com/topics/corporate-accounting)
4. Strategic Finance Magazine (sfmagazine.com)
5. Accounting Coach (accountingcoach.com)

Practical / Activities:

1. Practical Questions/Sum





Consumer Behaviour

Program : Masters Of Commerce

Subject / Branch : Commerce

Year : 2nd

Semester : 4th

Course Title : Consumer Behaviour

Course Code : FCM240104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Consumer Behaviour is the study of to understand the behavior of customers in order to implement the best practices in marketing as well as knowing the customers.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

An understanding of the needs and behaviours of consumers is an intrinsic component of the development and implementation of successful marketing actions. Specific topics address the consumer decision process, internal and external influences on consumer behaviour.

Course Outcomes :

1. Identify the major influences in consumer behaviour
2. Distinguish between different consumer behaviour influences and their relationships
3. Establish the relevance of consumer behaviour theories and concepts to marketing decisions
4. Implement appropriate combinations of theories and concepts
5. Recognise social and ethical implications of marketing actions on consumer behaviour
6. Use most appropriate techniques to apply market solutions





Content

Unit	Description in detail	Credit	Weightage
I	INTRODUCTION TO CONSUMER BEHAVIOR: <ul style="list-style-type: none"> Origin and Strategic Applications, Consumer Research 	1	25%
II	CONSUMER AS AN INDIVIDUAL: <ul style="list-style-type: none"> Consumer Motivation; Personality and Consumer Behavior; Consumer Perception and Learning; Consumer attitude formation and change. CONSUMERS IN THEIR SOCIAL SETTINGS: <ul style="list-style-type: none"> Reference groups and family references. Social class and consumer behavior 	1	25%
III	CULTURE AND CONSUMER BEHAVIOR: <ul style="list-style-type: none"> Influence of culture on consumer behavior, Subcultures and Consumer behavior; Cross cultural consumer behavior. 	1	25%
IV	CONSUMER DECISION MAKING PROCESS: <ul style="list-style-type: none"> Consumer influence and diffusion of innovations; Consumer decision making and model of consumer decision making. 	1	25%

Reference Books :

1. Leon Schiffman and Leslie Kanuk, "Consumer Behavior"; Pearson Education.
2. Loudon & DellaBitta, "Consumer Behavior: Concepts and Applications"; Mc- Graw Hill.

Suggested Readings :

1. Solomon, "Consumer Behaviour"; Pearson Education.

Online Resources :

1. [Association For Consumer Research](#)
2. [Consumer Insights \(A.C. Nielsen\)](#)
3. [Knowthis.com](#)
4. [Consumer Behavior: The Psychology of Marketing](#)

Practical / Activities :





1. [Surveys of Consumers](#)
2. [American Community Survey](#)

Strategic Management

Program : Masters Of Commerce

Subject / Branch : Commerce

Year : 2nd

Semester : 4th

Course Title: Strategic Management

Course Code : FCM240105

Course Type: Core Compulsory

Course Credit : 04

Pre-Requisite: 10+2+3 (Commerce & Management Graduation from Any Recognition University)

Rationale : Strategic Management is the study of to understand the management in order to implement/manage/work strategically to the best practices to achieves goals.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objectives:

1. To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape
2. To provide an underpinning of
 - a. Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application.
 - b. Key business issues/challenges/problems of business in light of dynamic business environment.
 - c. Strategy execution process, framework and its criticality.
 - d. Assessing strategic performance of a firm
 - e. Appreciation of theoretical and empirical foundation of SM background
3. To develop
 - a. A holistic approach to see business issues comprehensively and using other core and functional subject knowledge for decision-making.
 - b. Conceptual, diagnostic and analytical and conceptual skills in strategy formulation and execution.
4. Identification, appreciation and interpretation of the critical challenges and opportunities before an organization.





Course Outcomes :

On completion of this course, the students will be able to

1. Students will be able to describe major theories, background work, concepts and research output in the field of strategic management.
2. Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.
3. Students will be able to demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving organizational problems.
4. Students will be able to demonstrate capability of making their own decisions in dynamic business landscape.
5. Students will be able to develop their capacity to think and execute strategically.

Content:

Unit	Description in detail	Credit	Weightage
I	Introduction to Strategic Management: <ul style="list-style-type: none"> • Evolution of strategic management and business policy; • Understanding strategy; Strategic Decision Making; • Elements in Strategic Management • Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives. 	1	25%
II	Strategy Formulation: <ul style="list-style-type: none"> • Environmental Appraisal: • Concept of Environment; Environmental Sectors; Environmental Scanning • Appraising the Environment. Organizational Appraisal: • Dynamics of Internal Environment; Organization Capability Factors; • Considerations in Organizational Appraisal; • Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal. • Corporate Level Strategies: • Concentration, Integration, Diversification, Internationalization, Cooperation, Digitalization, Stability, Retrenchment and Restructuring. 	1	25%





	<ul style="list-style-type: none"> Business Level Strategies: Generic Business Strategies. 		
III	Strategic Analysis and Choice: <ul style="list-style-type: none"> Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan. Strategic Evaluation and Control: Strategic Control, Operational Control, Techniques of Strategic Evaluation and Control; Role of Organizational Systems in Evaluation. 	1	25%
IV	Strategy Implementation: <ul style="list-style-type: none"> Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Project and Procedural Implementation Resource Allocation. Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change. Behavioral Implementation: Stakeholders and Corporate Governance and Strategic Management, Role of Board of Directors in Strategic Management, Strategic Leadership, Corporate Culture Corporate Politics and Power, Personal Values and Business Ethics; Social Responsibility and Strategic Management. Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. 	1	25%

Reference Books :

1. Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.

Suggested Readings :

1. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
2. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.





Online Resources :

1. <https://study.sagepub.com/lynch9e>
2. <https://pll.harvard.edu/subject/strategic-management>

Practical / Activities :

1. Case Studies discussion

MCOM SEM – IV (CO)

Subject with code		Course Outcome
Marketing Research FCM240101	CO1	Students equipped with how to conduct marketing research/projects in their work place and/or in personal career advancement in research:
Financial Market FCM240102	CO1	Creates understanding of the concept of banking and its benefits in the modern world of business.
	CO2	Enables understanding about the need of insurance sector and its benefits
Accounts For Manager FCM240103	CO1	Student will gain the ability to interpret financial statements enabling them to make informed managerial decisions.
	CO2	Participants will develop skills in using financial data to support strategic decision making.
Consumer Behaviour FCM240104	CO1	Student shall be able to learn and understand the importance of consumer behaviour in marketing and differential consumer behaviour in India context
Strategic Management FCM240105	CO1	To describe the role of strategic management and the strategic management process.
	CO2	To understand about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.
	CO3	To understand the importance of strategy formulation and strategy implementation.
	CO4	To understand and formulate different strategies at business and corporate level.





❖ **Mapping of COs and PSOs for M.Com**
Semester – IV

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Marketing Research	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO 1	PSO2	PSO3	PSO 4	PSO 5	PSO6	PSO7
Financial Market	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Accounts For Manager	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
Consumer Behaviour	CO1	*	*	*				
	CO2			*				
	CO3							

Course		PO1	PO2	PO3	PO4	PO5	PO6	PO7
Strategic Management	CO1	*	*	*				
	CO2			*				
	CO3							