

O P JINDAL UNIVERSITY



School of Management

Scheme & Syllabus of

**Bachelor in Commerce [BCOM-
Honors/Research]**

Programme Code- 02UG020

(Four Years Full Time Programme)

Programme Structure 2024-2028

Approved scheme of teaching, examination, and syllabus for Bachelor of Commerce in Honours & Honours with Research 4 Year Programme by the members of Board of Studies

Applicable from session 2024-25

The scheme of teaching, examination and syllabus are hereby approved by the following members of Board of Studies

| | |
|---|---|
| V.C. Nominee (External Experts) | |
| Ashok Mishra Nawal Bajpayee R.K. Singh | |
| Internal Experts: | |
| Dr. Rekha Sharma Sr. Associate Professor | Dr. Shardha Gupta Assistant Professor |
| Dr. Gopal Krishna Rathore Associate Professor & In-charge of Commerce, | |
| Dr. J. P. Rath Associate Professor & UG Program Head, School of Management, OP Jindal University, Raigarh (C.G.) | |

PROGRAM OUTCOMES (PO) - Commerce Graduation

- 1. Knowledge and Problem Solving:** Understand the management concepts and apply the knowledge to the various managerial problems to identify, formulate and analyze complex problems.
- 2. Logical thinking:** Develop logical thinking and expertise by critically analyzing the facts in decision making with reasoning and analytical skills required to qualify for various competitive exams.
- 3. Ethics and citizenship:** Able to recognize different managerial value systems and ethical principles; and commit to professional ethics, norms, and responsibilities of the management practice; and act with informed awareness to participate in civic life activities.
- 4. Society, Environment and Sustainability:** Enhance ability to elicit views of others and understand the impact of various solutions in the context of societal, cultural economic, health, legal, safety and environment for sustainable development.
- 5. Communication:** Communicate effectively their knowledge of marketing, finance and human resources from basic concepts to specific details presentations through a variety of oral and written means of communications to a diverse group of people using appropriate traditional and emerging presentation tools.
- 6. Leadership and Team Work:** Able to work effectively as a member of team, lead as a team leader by applying managerial concepts.
- 7. Innovation and Entrepreneurship:** Ability to develop entrepreneurial skills with precision, analytical mind, innovative thinking, creative thoughts and systematic approach.
- 8. Life-long learning:** Acquire fundamental knowledge for lifelong learning to work in the dynamic business environment through planning, organizing and coordinating for achieving effective results as a self- directed professional and a leader.

PROGRAM SPECIFIC OUTCOMES (PSO) – Bachelor of Commerce (Honours/Research) (B. Com (H))

- 1. PSO – 1** - Ability to understand the basic concepts of commerce and accounts also able to apply the knowledge to various real-life problems.
- 2. PSO – 2** - Ability to identify, formulate and analyze complex problems using various accounting concepts to meet specific needs with appropriate consideration for the society
- 3. PSO – 3** - Able to recognize different value systems and ethical principles; and commit to professional ethics, norms, and responsibilities of the commercial practice; and act with informed awareness to participate in civic life activities.
- 4. PSO – 4** - Ability to develop logical thinking and expertise by critically analyzing the facts in decision making with reasoning and analytical skills required to qualify for various competitive exams.

ABOUT THE PROGRAM

The New Education Policy 2020 emphasizes skill development, equipping students with both academic and industry-oriented abilities to understand business practices and thrive in the industry. The Four-Year B.Com Honors/B.Com Honors with Research program, starting in the Academic Year 2024-25, offers flexibility with multiple entry and exit points, allowing students to progress at their own pace. This approach eliminates rigid boundaries, opening up new pathways for personalized learning. It aims to provide a holistic and multidisciplinary education, enabling students to analyze global markets and gain insights into Business issues and Commerce & Management practices.

Course Name:

- B.COM (Plain Degree)
- B.COM (Honours Degree)
- B.COM (Honours with Research Degree)

Course Level/Duration/System:

- B.COM - Three years
- B.COM (Hons.) – Four Years
- B.COM (Hons. With Research) – Four Years

B.COM Research Program:

- One year: Under Graduate Certificate in Commerce
- Two years: Under Graduate Diploma in Commerce
- Three years: Bachelor's in Commerce: B.COM
- Four years: Bachelor's in Commerce: B.COM (Honours)
- Bachelor's in Commerce Honours with Research: B.COM (Honours with Research)

Eligibility: The minimum eligibility criteria for opting the course in the fourth year as follows:

- B.COM (Honours with Research): Minimum 60% marks or equivalent CGPA up to Sixth Semester and 75% Attendance.
- Eligible students can choose to pursue either B.Com (Honours) or B.Com (Honors with Research).

STRUCTURE OF B.COM

PROGRAM

The B.COM courses are divided into eight distinct areas, namely:

- 1. Discipline Specific Course (DSC):** The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. These courses are to be taught uniformly across all universities with minimum deviation.
- 2. Discipline Specific Electives (DSE):** Foundation /Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
- 3. Generic Elective (GE):** Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in core and discipline specific elective courses.

4. **Ability Enhancement Courses (AECC):** Ability enhancement courses are the generic skill courses which are basic and needed for all to pursue any career. These courses ensure progression across careers. They enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
5. **Skill Enhancement Courses (SEC):** Skill Enhancement courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education.
6. **Internship/Apprenticeship/Project/Community Outreach** initiatives are experiential learning opportunities. They aim to:
 - **Internships/Apprenticeships:** Provide hands-on industry experience and practical skills.
 - **Projects:** Encourage problem-solving and application of theoretical knowledge.
 - **Community Outreach:** Engage students in social responsibility and community service, fostering civic awareness and empathy.
7. **Value Added Course (VAC):** Value Added Courses are designed to enhance students' skills beyond the regular curriculum. They focus on practical and interdisciplinary learning, equipping students with additional competencies that complement their primary field of study. These courses aim to improve employability, foster holistic development, and provide exposure to diverse subjects.
8. **Multi-Disciplinary Course (MDC):** Multidisciplinary Course refers to an educational approach that integrates diverse fields of study. It encourages students to explore subjects across various disciplines, fostering a holistic understanding and broadening their perspectives. This approach aims to enhance critical thinking, creativity, and adaptability, preparing students for complex real-world challenges.

These components help bridge the gap between academics and real-world applications, enhancing employability and personal growth.

TABLE – 2
Bachelor of Commerce (Hons.)

| Semester | MAJOR | | Generic Elective (GE) MINOR | Ability Enhancement Course (AEC) | Skill Enhancement Course (SEC) | Internship/ Apprenticeship/Project/ Community outreach | Value addition course (VAC) | Multidisciplinary (MDC) | Total Credits |
|----------|--------------|--------------|-----------------------------|----------------------------------|--------------------------------|--|-----------------------------|-------------------------|---------------|
| | DSC | DSE | | | | | | | |
| I | 4 Credit X 2 | | 4 Credit X 1 | 2 Credit X 1 | 3 Credit X 1 | | 2 Credit X 1 | 3 Credit X 1 | 22 |
| II | 4 Credit X 2 | | 4 Credit X 1 | 2 Credit X 1 | 3 Credit X 1 | 4* | 2 Credit X 1 | 3 Credit X 1 | 22 |
| III | 4 Credit X 3 | | 4 Credit X 1 | 2 Credit X 1 | | | 2 Credit X 1 | 3 Credit X 1 | 23 |
| IV | 4 Credit X 3 | | 4 Credit X 1 | 2 Credit X 1 | 3 Credit X 1 | 4* | 2 Credit X 1 | | 23 |
| V | 4 Credit X 2 | 4 Credit X 1 | 4 Credit X 1 | | | 4 Credit X 1 | | | 20 |
| VI | 4 Credit X 3 | 4 Credit X 1 | 4 Credit X 1 | | | 4 Credit X 1 | | | 20 |
| VII | 4 Credit X 3 | 4 Credit X 1 | 4 Credit X 1 | | | | | | 20 |
| VIII | 4 Credit X 3 | 4 Credit X 1 | 4 Credit X 1 | | | | | | 20 |
| | | 4 Credit X 1 | 4 Credit X 1 | | | 12 Credit X 1 | | | 170 |

| DEGREE | MAJOR | | MINOR | AEC | SEC | INTERNSHIP/ PROJECT | VAC | MDC | TOTAL CREDIT |
|-------------------------------|-------|----------|-------|-----|-----|---------------------|-----|-----|--------------|
| | CORE | ELECTIVE | | | | | | | |
| B.COM (Plain) | 60 | 8 | 24 | 8 | 9 | 4 | 8 | 9 | 130 |
| B.COM (Honours) | 84 | 16 | 32 | 8 | 9 | 4 | 8 | 9 | 170 |
| B.COM (Honours with Research) | 72 | 16 | 32 | 8 | 9 | 16 | 8 | 9 | 170 |

Marking Scheme

| Marking Scheme | | | | | |
|----------------|------------|----|---------|---------|-------|
| | Credit | TA | Mid Sem | End Sem | Total |
| Theory | 3-4 Credit | 15 | 15 | 70 | 100 |
| | 1-2 Credit | 15 | 0 | 35 | 50 |

| | Credit | TA | | ESE | 100 |
|-------------------|--------|----|--|-----|-----|
| Dissertation Work | 4 | 30 | | 70 | 100 |
| Internship Report | 4 | 30 | | 70 | 100 |
| | 12 | 90 | | 210 | 300 |

B.COM I SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|----------|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ101 | DSC-1 | FINANCIAL ACCOUNTING 1 | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ102 | DSC-2 | PRINCIPLES & PRACTICES OF MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN101 | GE-1 | HUMAN RESOURCE MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-1 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | SEC-1 | CHOOSE ONE FROM A POOL OF SKILL ENHANCEMENT COURSE (SEC) | 1 | 1 | 2 | 15 | 15 | 70 | 100 | 3 |
| 6 | | VAC-1 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 7 | | MDC-1 | CHOOSE ONE FROM A POOL OF MULTIDISCIPLINARY COURSE (MDC) | 2 | 1 | - | 15 | 15 | 70 | 100 | 3 |
| | | | | 16 | 5 | 2 | 75 | 105 | 420 | 600 | 22 |

B.COM II SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|---|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ103 | DSC-3 | BUSINESS ENVIRONMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ104 | DSC-4 | BUSINESS MATHEMATICS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN102 | GE-2 | MARKETING MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-2 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | SEC-2 | CHOOSE ONE FROM A POOL OF SKILL ENHANCEMENT COURSE (SEC) | 1 | 1 | 2 | 15 | 15 | 70 | 100 | 3 |
| 6 | | VAC-1 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 7 | | MDC-2 | CHOOSE ONE FROM A POOL OF MULTIDISCIPLINARY COURSE (MDC) | 2 | 1 | | 15 | 15 | 70 | 100 | 3 |
| | | | | 17 | 5 | | 75 | 105 | 420 | 600 | 22 |

B.COM III SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|---|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ205 | DSC-5 | COST ACCOUNTING | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ206 | DSC-6 | BUSINESS LAW | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| | BCOM24-B-MJ207 | DSC-7 | FINANCIAL ACCOUNTING 2 | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN203 | GE-3 | ANCIENT TRADE AND COMMERCE IN INDIA: IKS2 | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-3 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | VAC-1 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 3 |
| 6 | | MDC-3 | CHOOSE ONE FROM A POOL OF MULTIDISCIPLINARY COURSE (MDC) | 2 | 1 | - | 15 | 15 | 70 | 100 | 2 |
| | | | | 18 | 5 | | 75 | 105 | 420 | 600 | 23 |

B.COM IV SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|----------|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ208 | DSC-8 | BUSINESS ECONOMICS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ209 | DSC-9 | BUSINESS STATISTICS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| | BCOM24-B-MJ210 | DSC-10 | CORPORATE ACCOUNTING | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN204 | GE-4 | ENTREPRENURSHIP | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-4 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | SEC-3 | CHOOSE ONE FROM A POOL OF SKILL ENHANCEMENT COURSE (SEC) | 1 | 1 | 2 | 15 | 15 | 50 | 100 | 3 |
| 6 | | VAC-4 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| | | | | 17 | 5 | 2 | 60 | 105 | 385 | 550 | 23 |

A POOL OF AEC/SEC/VAC/MDC

| CODE | SUBJECT | Credit |
|---|--|---------------|
| Ability Enhancement Course (AEC) | | |
| BCOM24-B-AE101 | COMMUNICATIVE ENGLISH | 2 |
| BCOM24-B-AE102 | ENGLISH LANGUAGE | 2 |
| BCOM24-B-AE203 | BUSINESS COMMUNICATION & REPORT WRITING | 2 |
| BCOM24-B-AE204 | DEVELOPING SOFT SKILLS AND PERSONALITY | 2 |
| | Total | 8 |
| Skill Enhancement Course (SEC) | | |
| BCOM24-B-SE101 | COMPUTERISED ACCOUNTING & E- FILING OF RETURNS | 3 |
| BCOM24-B-SE102 | MS OFFICE ESSENTIALS : FROM BASICS TO ADVANCE | 3 |
| BCOM24-B-SE203 | MARKET RESEARCH AND ANALYSIS WITH SPSS | 3 |
| | Total | 9 |
| Value addition course (VAC) | | |
| BCOM24-B-VA101 | YOGA HEALTH HAPPINESS AND WELLBEING | 2 |
| BCOM24-B-VA102 | INDIAN KNOWLEDGE SYSTEM: IKS 1 | 2 |
| BCOM24-B-VA203 | ENVIRONMENTAL STUDIES | 2 |
| BCOM24-B-VA204 | INDIAN ETHOS & HUMAN VALUES - IKS 3 | 2 |
| | Total | 8 |
| Multidisciplinary Course (MDC) | | |
| BCOM24-B-MD101 | ENTREPRENEURIAL FINANCE | 3 |
| BCOM24-B-MD102 | TAX SYSTEM IN INDIA | 3 |
| BCOM24-B-MD203 | FINANCE FOR NON FINANCE PROFESSIONALS | 3 |
| | Total | 9 |

B.COM V SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|-----------------|-------------|--|------------------|----------|----------|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ311 | DSC-11 | INCOME TAX LAWS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ312 | DSC-12 | MANAGEMENT ACCOUNTING | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | | DSE-1 | CHOOSE ONE FROM A POOL OF MAJOR ELECTIVE COURSES | 3 | 1 | - | - | 30 | 70 | 100 | 4 |
| 4 | | GE-5 | CHOOSE ONE FROM A POOL OF GENERIC ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 5 | BCOM24-B-IRV301 | INTERNSHIP | INTERNSHIP REPORT & VIVA | - | - | - | - | 30 | 70 | 100 | 4 |
| | | | | 12 | 4 | 0 | 45 | 105 | 350 | 500 | 20 |

B.COM VI SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|---|---------------------------------|-----------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ313 | DSC-13 | FINANCIAL MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ314 | DSC-14 | INDIRECT TAXATION | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MJ315 | DSC-15 | AUDITING & CORPORATE GOVERNANCE | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | DSE-2 | CHOOSE ONE FROM A POOL OF MAJOR ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 5 | | GE-6 | CHOOSE ONE FROM A POOL OF GENERIC ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| | | | | 15 | 5 | | 75 | 75 | 350 | 500 | 20 |

B.COM VII SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|---|---------------------------------|-----------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ416 | DSC-16 | BUSINESS RESEARCH METHODS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ417 | DSC-17 | BUSINESS ETHICS AND CSR | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MJ418 | DSC-18 | ACCOUNTING FOR DECISION MAKING | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | DSE-3 | CHOOSE ONE FROM A POOL OF MAJOR ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 5 | | GE-7 | CHOOSE ONE FROM A POOL OF GENERIC ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| | | | | 15 | 5 | | 75 | 75 | 350 | 500 | 20 |

B.COM VIII SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|----------|---------------------------------|-----------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ419 | DSC-19 | DATA ANALYTICS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ420 | DSC-20 | INDIAN FINANCIAL SYSTEM | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MJ421 | DSC-21 | INTERNATIONAL BUSINESS & FINANCE | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | DSE-4 | CHOOSE ONE FROM A POOL OF MAJOR ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 5 | | GE-8 | CHOOSE ONE FROM A POOL OF GENERIC ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| | | | | 15 | 5 | - | 75 | 75 | 350 | 500 | 20 |

B.COM VIII (RESEARCH) SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|--------------|-------------|--|------------------|----------|---|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | | GE-8 | CHOOSE ONE FROM A POOL OF GENERIC ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | | DSE-4 | CHOOSE ONE FROM A POOL OF MAJOR ELECTIVE COURSES | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MTH | PW | PROJECT WORK | - | - | - | | 90 | 210 | 300 | 12 |
| | | | | 6 | 2 | | 30 | 120 | 350 | 500 | 20 |

RP*- Research Project

A POOL OF MAJOR AND MAJOR ELECTIVE COURSES AND GENERIC ELECTIVE COURSES -

| MAJOR (DSE) | | MINOR (GE) | |
|-------------------------------------|---|-------------------------------------|---|
| DSE CODE | SUBJECT | DSE CODE | SUBJECT |
| ACCOUNTING & FINANCE (4) | | ACCOUNTING & FINANCE (4) | |
| BCOM24-B-MJ51 | FINANCIAL REPORTING AND ANALYSIS | BCOM24-B-MN51 | ENTREPRENEURIAL FINANCE |
| BCOM24-B-MJ61 | TAX PLANNING AND MANAGEMENT | BCOM24-B-MN61 | CORPORATE LAW |
| BCOM24-B-MJ71 | DERIVATIVE ANALYSIS & VALUATION | BCOM24-B-MN71 | FINANCIAL MANAGEMENT IN FAMILY BUSINESS |
| BCOM24-B-MJ81 | WORKING CAPITAL MANAGEMENT | BCOM24-B-MN81 | FINANCIAL SERVICES |
| | | | |
| FINANCIAL MARKET (4) | | FINANCIAL MARKET (4) | |
| BCOM24-B-MJ52 | FINANCIAL MARKET & INSTRUMENTS | BCOM24-B-MN52 | CORPORATE FINANCE |
| BCOM24-B-MJ62 | INVESTMENT MANAGEMENT | BCOM24-B-MN62 | DERIVATIVE ANALYSIS & VALUATION |
| BCOM24-B-MJ72 | SECURITY ANALYSIS & PORTFOLIO MANAGEMENT | BCOM24-B-MN72 | CAPITAL MARKET OPERATIONS |
| BCOM24-B-MJ82 | FINANCIAL INSTITUTIONS, MARKET & SERVICES | BCOM24-B-MN82 | SECURITIES TRADING |
| | | | |
| BANKING & INSURANCE (4) | | BANKING & INSURANCE (4) | |
| BCOM24-B-MJ53 | MARKETING IN BANKING & INSURANCE | BCOM24-B-MN53 | INDIAN BANKING SYSTEM |
| BCOM24-B-MJ63 | INSURANCE RISK MANAGEMENT | BCOM24-B-MN63 | BANKING OPERATIONS & SERVICES |
| BCOM24-B-MJ73 | BANKING LAWS & PRACTICES | BCOM24-B-MN73 | LIFE AND GENERAL INSURANCE IN INDIA |
| BCOM24-B-MJ83 | e- BANKING & EMERGING TRENDS | BCOM24-B-MN83 | LAW OF INSURANCE |

B.COM I SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|----------|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ101 | DSC-1 | FINANCIAL ACCOUNTING 1 | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ102 | DSC-2 | PRINCIPLES & PRACTICES OF MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN101 | GE-1 | HUMAN RESOURCE MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-1 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | SEC-1 | CHOOSE ONE FROM A POOL OF SKILL ENHANCEMENT COURSE (SEC) | 1 | 1 | 2 | 15 | 15 | 70 | 100 | 3 |
| 6 | | VAC-1 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 7 | | MDC-1 | CHOOSE ONE FROM A POOL OF MULTIDISCIPLINARY COURSE (MDC) | 2 | 1 | - | 15 | 15 | 70 | 100 | 3 |
| | | | | 16 | 5 | 2 | 75 | 105 | 420 | 600 | 22 |

A POOL OF AEC/SEC/VAC/MDC

| CODE | SUBJECT | Credit |
|---|--|---------------|
| Ability Enhancement Course (AEC) | | |
| BCOM24-B-AE101 | COMMUNICATIVE ENGLISH | 2 |
| BCOM24-B-AE102 | ENGLISH LANGUAGE | 2 |
| BCOM24-B-AE203 | BUSINESS COMMUNICATION & REPORT WRITING | 2 |
| BCOM24-B-AE204 | DEVELOPING SOFT SKILLS AND PERSONALITY | 2 |
| | Total | 8 |
| Skill Enhancement Course (SEC) | | |
| BCOM24-B-SE101 | COMPUTERISED ACCOUNTING & E- FILING OF RETURNS | 3 |
| BCOM24-B-SE102 | MS OFFICE ESSENTIALS : FROM BASICS TO ADVANCE | 3 |
| BCOM24-B-SE203 | MARKET RESEARCH AND ANALYSIS WITH SPSS | 3 |
| | Total | 9 |
| Value addition course (VAC) | | |
| BCOM24-B-VA101 | YOGA HEALTH HAPPINESS AND WELLBEING | 2 |
| BCOM24-B-VA102 | INDIAN KNOWLEDGE SYSTEM: IKS 1 | 2 |
| BCOM24-B-VA203 | ENVIRONMENTAL STUDIES | 2 |
| BCOM24-B-VA204 | INDIAN ETHOS & HUMAN VALUES - IKS 3 | 2 |
| | Total | 8 |
| Multidisciplinary Course (MDC) | | |
| BCOM24-B-MD101 | ENTREPRENEURIAL FINANCE | 3 |
| BCOM24-B-MD102 | TAX SYSTEM IN INDIA | 3 |
| BCOM24-B-MD203 | FINANCE FOR NON FINANCE | 3 |
| | Total | 9 |

| | | | |
|----------------------------|-------------------------------|---------------------|-----------------------|
| Programme: | B.COM (H) | Semester: | I |
| Name of the Course: | FINANCIAL ACCOUNTING I | Course Code: | BCOM24-B-MJ101 |
| Credits: | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description: The aim of this paper is to equip students with a solid understanding of financial accounting concepts and develop their skills in recording diverse business transactions.

Course Outcomes: After Completion of the course Students will be able to:

| CO. No. | Course Outcomes |
|----------------|--|
| CO1 | Explain the fundamental accounting concepts and conventions, Principles, Indian Accounting Standards and International Standards. |
| CO2 | Grasp the concept of double-entry accounting, including the principles of 'Debit' and 'Credit', and apply it in recording transactions and accounting process. |
| CO3 | Compare different methods of computing depreciation, specifically the straight line method and diminishing balance method. |
| CO4 | Prepare Trading and Profit & Loss Accounts for a sole proprietorship to determine the financial performance over a period. |
| CO5 | Understand the accounting procedures for hire purchase and consignment transactions |

Syllabus:

Unit 1: Theoretical Framework

Basics of Accounting; Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis, **Accounting Principles, Financial accounting standards.**

Unit 2: Accounting Process

Accounting Terminologies, Double Entry System, The Concept of 'Debit' & 'Credit', Types of Accountings, Accounting process, Accounting Equation, Accrual Basis & Cash Basis of Accounting, Capital and Revenue Transaction, Double Entry System, Books of Prime Entry, Subsidiary Books, Trail Balance, Measurement, Accounting reconciliations, Valuation & Accounting Estimates, opening entries, Closing entries, Transfer entries and Rectification entries.

Unit-3 Depreciation Accounting

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method etc.

Unit-4: Preparation of Final Accounts

Profit making concern (for sole proprietorship concern): Preparation of Trading Account, Profit & Loss Account and Balance Sheet, Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors.

Unit- 5: Accounting for Hire Purchase and Installment System, Consignment; Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system.

Consignment: Features, Accounting treatment in the books of the consignor and consignee.

Text Books:

- Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
- Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
- Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.

Reference Books:

- Financial Accounting (Intermediate), The Institute of Cost Accountants of India CMA Bhawan, 12, Sudder Street, Kolkata - 700 016.
- Fundamentals of Accounting (Foundation), The Institute of Cost Accountants of India CMA Bhawan, 12, Sudder Street, Kolkata - 700 016.

| Course Name: Financial Accounting | | | | | | | | | | | | |
|-----------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| CO | Program Outcomes | | | | | | | | PSOs | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1 | 2 | | | 2 | 3 | 2 | | 3 | 3 | | | |
| CO2 | 3 | | 2 | | 3 | | | 3 | | | 2 | |
| CO3 | 2 | 3 | | | 2 | | 2 | 2 | 2 | 3 | | 3 |
| CO4 | 2 | 2 | | | | | | 2 | 3 | 3 | | 3 |
| CO5 | 3 | 3 | | | | | | 3 | 3 | 3 | | 3 |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|---|---------------------|----------------------|
| Program: | B.Com. (H) | Semester: | I |
| Name of the Course: | PRINCIPLES & PRACTICES OF MANAGEMENT | Course Code: | BCOM24-B-MJ02 |
| Credits: | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description:

This course enables students to understand various management principles and practices and apply them in real life.

COURSE OUTCOMES:

After Completion of the course Students will be able to:

| CO Number | Course Outcome |
|------------------|--|
| CO1 | Explore the evolution of management thought and various approaches. |
| CO2 | Understand different types of planning and their advantages and limitations. |
| CO3 | Learn about types of organizational structures and the concept of span of control. |
| CO4 | Learn about motivation, its forms, necessity, and various motivational theories. |
| CO5 | Comprehend the nature and scope of control in organizations. |

Syllabus:

Unit - I: Introduction

Meaning, Nature & Significance; Management Vs Administration; Evolution of Management Thought and different approaches to management; Levels of Management; Elements of managerial Processes; Styles & Roles of Managers in Organizations.

Unit - II: Planning

Nature & Significance; Process of Planning; Planning and Environmental Uncertainties; Types of Planning; Advantages and Limitations of Planning; Decision Making- Process of Decision Making.

Unit- III: Organizing & Staffing

Defining organising, Principles of organising, Process of organising, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization. Staffing: Concept, Objective of staffing, System approach to staffing.

Unit - IV: Directing

Concept & Importance; Direction & Supervision; Role of Supervisor; Techniques of directing, Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of motivation.

Unit - V: Controlling

Nature and Scope of control; Types of Control; Control process; Control techniques – traditional and modern; Effective Control System

Text Books:

- L.M. Prasad – Principles and Practice of Management, Sultan Chand
- Robbins, SP-Management, Prentice Hall

Reference Books:

- Wehrich and Koontz, et al - Essential of Management, TMH.
- Stoner, Freeman, Gilbert- Management, PHI.

CO-PO & PSO Correlation

| Course Name: Principles & Practices of Management | | | | | | | | | | | | |
|---|------------------|---|---|---|---|---|---|---|------|---|---|---|
| Course Outcomes | Program Outcomes | | | | | | | | PSOs | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 2 | | 1 | 2 | | | 1 | | 3 | | 2 | 3 |
| CO2: | 2 | 2 | | | 2 | | | | 2 | 2 | | |
| CO3: | 1 | | | 2 | | 3 | | | | 3 | 2 | 3 |
| CO4: | 2 | 3 | 1 | | 3 | 2 | | 2 | 2 | | 2 | |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|----------------------------------|---------------------|----------------------|
| Programme: | B.Com (H) | Semester: | I |
| Name of the Course: | Human Resource Management | Course Code: | BCOM24-B-MN01 |
| Credits | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description: The objective of Human Resource Management is to optimize employee performance and satisfaction while aligning with organizational goals and compliance.

Course Outcomes: After completion of the course students will be able to:

| CO Numbers | Course Outcomes |
|-------------------|---|
| CO1 | Understand the concept and functions of HRM. |
| CO2 | Learn about the selection process, including testing, interviewing, placement, and induction. |
| CO3 | Design training programs and learn various methods like apprenticeship, job rotation, case studies, and coaching. |
| CO4 | Understand job changes, including transfers and promotions, as well as potential appraisal. |
| CO5 | Understand grievance handling, work-life balance, work stress, counseling, employee empowerment, HRIS, and strategic HRM. |

Syllabus:

Unit I: Human Resource Management

Concept and functions; Role, status and competencies of HR manager; HR Policies; Evolution of HRM; Emerging challenges of human resource management like workforce diversity, downsizing, work life balance, etc.

Unit II: Acquisition of Human Resource

Human resource planning; Job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; Testing and interview; Placement and induction.

Unit III: Training and Development

Concept and importance; Identifying training and development needs; Designing training programmes; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, coaching and mentoring, management development programs; Evaluating training effectiveness.

Unit IV: Performance Appraisal

Nature and objectives; Performance appraisal process; Methods of performance appraisal; Job changes - transfers and promotions; Potential appraisal.

Unit V: Compensation and Maintenance of employees

Compensation - Concept and policies; Job evaluation; Methods of wage payments and incentive plans; Fringe benefits; Performance linked compensation; Employee health and safety; Employee welfare; Social security (excluding legal provisions); Grievance handling and redressal.

Work Life Balance, Work Stress & Counselling, Employee Empowerment, Human Resource Information System (HRIS), Strategic HRM

Text Books:

- Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
- Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
- Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
- Aswathappa K., Human Resource Management, Tata McGraw-Hill, New Delhi.
- Aswathappa. K, Human Resource Management - Text & Cases, (6th Edn.), McGraw Hill, New Delhi
- Dessler G, Human Resource Management, Pearson Education, India

Reference Books:

- Mathis R L and Jackson J H, Human Resource Management, (10th Edn.) Cengage Learning, Indian Print.
- Snell S and Bohlander G, Human Resource Management, Cengage Learning (Thomson Learning), Indian Edition

CO-PO & PSO Correlation

| Course Name: Human Resource Management | | | | | | | | | | | | |
|--|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 2 | | | 1 | | 1 | | | 3 | | 3 | |
| CO2: | | 1 | 2 | | 2 | 1 | 1 | 2 | | 2 | | 3 |
| CO3: | 2 | | 2 | 2 | 1 | | 1 | | 2 | 2 | 3 | |
| CO4: | | 3 | | | | 3 | | | | 3 | | 2 |
| CO5: | 2 | | 3 | 2 | | | 2 | 1 | 2 | | 3 | |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|------------------------------|---------------------|-----------------------|
| Programme: | B.Com (H) | Semester: | I |
| Name of the Course: | COMMUNICATIVE ENGLISH | Course Code: | BCOM24-B-AE101 |
| Credits | 2 | No of Hours: | 30 |
| Max Marks: | 50 | L-T-P: | 1-1-0 |

COURSE DESCRIPTION: The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has been substantially enhanced.

Course Outcomes: After completion of the course students will be able to:

| CO Numbers | Course Outcomes |
|-------------------|--|
| CO1 | Communicate clearly, effectively, and professionally in both oral and written forms. |
| CO2 | Enhance their listening skills to understand, analyze, and evaluate spoken information. |
| CO3 | Identify barriers to effective communication and how to overcome them. |
| CO4 | Write informal and formal letters in a structured way. |
| CO5 | Improve their vocabulary for various purposes, including academic, professional, and creative writing. |

Syllabus:

Unit I: Introduction to Communication; Introduction to the Theory of Communication, Types of Communication, Modes of Communication, Barriers to Communication, 7C's of Effective Communication

Unit II: Listening Skills; Significance of Listening, Nature and Purpose of Listening Types of Listening, Barriers to Active Listening

Unit III: Speaking Skills, speaking as an Active Skill, Strategies for Effective Communication and Speaking Skills, Presentation Skills

Unit IV: Writing Skills; Paragraph Writing, Letter Writing, Email Writing

Unit V: Vocabulary; Words Often Confused-Pairs of words, One Word Substitutes Synonyms and Antonyms.

TEXT BOOKS

- Introduction to Communication studies- John Fisk, Routledge London
- Writing Technical Papers- D.H. Menzel, H.M. Jonest, Mc GrawHill. New Delhi.
- A Remedial English Grammar for Foreign Students- F.T. Wood, Mc Millan India Ltd.
- Jermy Comfort, Speaking Effectively, et.al, Cambridge
- Krishnaswamy, N, Creative English for Communication, Macmillan
- Raman Prakash, Business Communication, Oxford.
- Taylor, Conversation in Practice
- Anjaneesethi & BhavanaAdhikari, Business Communication, Tata McGraw Hill

REFERENCE BOOKS

- Living English Structure- W. Stannard Allen, Orient Longman London Fourth edition.
- Technical Communication for Engineers by Shalini Verma Vikas Publishing House.
- Fluency in English - Part II, Oxford University Press, 2006.
- Business English, Pearson, 2008.
- Language, Literature and Creativity, Orient Blackswan, 2013.
- Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

CO-PO & PSO Correlation

| Course Name: Developing Soft skills and Personality | | | | | | | | | | | | |
|---|------------------|---|---|---|---|---|---|---|------|---|---|----|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 2 | | 3 | 3 | 3 | 3 | | 3 | | | | 2 |
| CO2: | 2 | | 2 | 2 | 3 | | | 3 | 2 | | 3 | |
| CO3: | 2 | | 3 | 2 | 3 | | | 3 | | | 3 | |
| CO4: | 2 | | 2 | | 3 | | | 3 | | | 3 | |
| CO5: | 2 | 2 | 3 | 2 | 3 | 3 | | 3 | 2 | | | 22 |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|---|---------------------|-----------------------|
| Programme: | B.COM (H) | Semester: | I |
| Name of the Course: | COMPUTERISED ACCOUNTING & E- FILING OF RETURNS | Course Code: | BCOM24-B-SE101 |
| Credits: | 3 | No of Hours: | 45 |
| Max Marks: | 100 | L-T-P: | 1-1-2 |

Course Description: The objective of the course is to impart basic knowledge of various computerized accounting system packages like Tally accounting package and to develop the capacity towards e-fillings.

Course Outcomes: After Completion of the course Students will be able to:

| CO Number | Course Outcome |
|-----------|--|
| CO1 | Students would understand the basics of computerized accounting system packages. |
| CO2 | Students would develop the skills towards Tally Accounting package |
| CO3 | Students would able to fill ITR. |

Syllabus:

Unit I: Different computerized accounting system packages, Advantages and limitations of computerized accounting packages, features of computerized accounting system, application of a computerized accounting system, features of computerized accounting system.

Unit II: TALLY Accounting: Company Creation, Ledger Creation, Accounting Voucher, shortcut key to select company & create a new company in TALLY, submenu for voucher entry, submenu to create new ledger etc in TALLY.

Unit III: E-filing of Tax Return-Definition, Advantage of e-filing of Tax return, Filing of e-return by a firm or an individual or a Hindu Undivided Family (HUF) whose books of account are required to be audited under section 44AB.

Text Books:

- Manoj Bansal, "Computerized Accounting System Using Tally.ERP", Sahitya Bhawan Publication.
- V MISHRA, P K PANDEY, "Computerized Accounting System (Basics of Accounting), T BALAJI PUBLICATION.

Reference Books:

- Dr. Girish Ahuja &: Direct Taxes Ready Reckoner with Tax Planning Dr. Ravi Gupta
- 3.Taxman's: Income Tax Act and Taxman's: Income Tax Rule

CO-PO&PSO Correlation

| Course Name: Computerized Accounting & E- Filing of Returns | | | | | | | | | | | | |
|---|------------------|---|---|---|---|---|---|---|------|---|---|---|
| Co. No. | Program Outcomes | | | | | | | | PSOs | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 3 | | | | | | | 3 | 3 | | | |
| CO2: | | 2 | | 2 | | | | 3 | | | 3 | |
| CO3: | 2 | | 3 | | 3 | | | 3 | | 2 | | 3 |

Note:1: Low 2.: Moderate 3: High

| | | | |
|----------------------------|--|---------------------|-----------------------|
| Programme: | B.COM (H) | Semester: | I |
| Name of the Course: | YOGA HEALTH HAPPINESS AND WELLBEING | Course Code: | BCOM24-B-VA101 |
| Credits: | 2 | No of Hours: | 30 |
| Max Marks: | 50 | L-T-P: | 1-1-0 |

Course Introduction:

The course Yoga Happiness and Wellbeing is designed to introduce students to the ancient practice of yoga, exploring its history, philosophy, and various techniques. This course aims to provide a comprehensive understanding of yoga's principles and practices, emphasizing physical postures (asanas), breathing techniques (pranayama), meditation, and the ethical foundations of yoga. Through both theoretical knowledge and practical application, students will gain the tools to integrate yoga into their daily lives for improved physical health, mental clarity, and emotional balance.

Course Outcomes:

Upon completion of this course, students should be able to:

| CO Number | Course Outcome |
|------------------|---|
| CO1 | Understand the aims, objectives and principles of Yoga. |
| CO2 | Illustrate the basic knowledge various types of yoga and Indian Philosophy. |
| CO3 | Understand the brief history and various yoga traditions. |
| CO4 | Learn to be aware of wellness and illness with reference to the concept of wellness. |
| CO5 | Understand and analyze basic knowledge of Yoga as preventive health care and Yogic lifestyle. |

Syllabus:**Unit-1: GENERAL INTRODUCTION TO YOGA**

Brief introduction to origin of Yoga, Psychological aspects leading to origin of Yoga, History and Development of Yoga, Etymology and Definitions of Yoga, Aim and Objectives of Yoga, Misconceptions about Yoga, True Nature of Yoga. Brief Introduction to Samkhya and Yoga Darshana.

Unit-2: YOGA AND INDIAN PHILOSOPHY

General Introduction to Schools (Streams) of Yoga, Principles of Yoga and Yogic practices for healthy living; Meaning and definitions of Darshana and Philosophy, Salient features of Indian Philosophy (Bharateeya darshana), Branches of Indian Philosophy (Astika and Nastika Darshanas). Modern Yoga Traditions including the Neo-Vedantic Yoga Movements.

Unit-3: FOUNDATIONS OF YOGA AND YOGA TRADITIONS

Introduction to Prasthanatrayee, Purushartha Chatushtaya and the goal of human life. Concept of Sthitaprajna, Bhakti, Karma and Dhyana in Bhagavad Gita. Concept of Chitta, Chitta Bhumi, Chitta Vritti, Chitta Vikshepa, Chittaprasadanam and their relationship with wellness. Bahiranga Yoga of Maharishi Patanjali (Yama, Niyama, Asana, Pranayama, Pratyahara), Antaranga Yoga of Maharishi Patanjali (Dharana, Dhyana, Samadhi).

Unit-4: CONCEPT OF WELLNESS AND ILLNESS

Concept of health (Modern and Ancient View); Concept of Wellness and illness (Modern and Ancient View); Concept of Body (Pancha Kosha according to Taittiriya Upanishad); Potential causes of illness according to Yoga Vasishtha - Concept of Adhi and Vyadhi and their consequences on the body.

Unit-5: YOGIC CONCEPT OF HOLISTIC HEALTH AND HAPPINESS

Yogic concept of mental hygiene: Maître, Karuna, Mudita & Upeksha). Importance of psychosocial environment for health and wellness. Yogic concept and principles of Ahara (Mitahara, Yuktahara), Nidra and Brahmacharya in wellbeing. Total Human Development through Yogic practices for Pancha Kosha (Annamaya Kosha, Pranamaya Kosha, Manomaya Kosha, Vijnanamaya Kosha and Ananda maya Kosha) and its integration with Ashtanga Yoga of Patanjali.

Textbooks and Reference Books

- Iyengar, B.K.S. (1995). Light on Yoga: The Bible of Modern Yoga. Schocken Publishers, USA.
Kaminoff, L. et al (2007). Yoga Anatomy. Human Kinetics, USA.
Kirk, M. (2005). The Hatha Yoga Illustrated. Human Kinetics, USA.
Mukerji, A.P. (2010). The Doctorine and Practice of Yoga. General Books, LLC, New Delhi.
Norton, W.W. (2010). Yoga for Osteoporosis: The Complete Guide. W.W. Norton & Company, USA.
Sarin N (2003). Yoga Dawara Rogoon Ka Upchhar. Khel Sahitya Kendra
Sri Swami Rama, (2001). Breathing. Rishikesh Sadhana Mandir Trust.
Swami Ram (2000). Yoga & Married Life. Rishikesh Sadhana Mandir Trust
Agarwal M M : Six systems of Indian Philosophy, Chowkhambha Vidya Bhawan, varanai, 2010
Swami Bhuteshananda: Nararad Bhakti Sutra, Advaita Ashrama Publication-Dept. Kolkata, II Edition, 2009
Hiriyanma M : Outlines of Indian Philosophy, Motilal Banarsidas, Delhi, 2009
Bhat, Krishna K.: The Power of Yoga: SuYoga Publications Mangalore, 2006
Swami Prabhavananda : Spiritual Heritage of India (English). Sri Ramkrishna Math, Madras, 2004

CO- PO Correlation

| Course Name: Yoga Happiness and Wellbeing | | | | | | | | |
|---|-----------------|---|---|---|---|---|---|---|
| Course Outcomes | Program Outcome | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| CO1 | | | | 1 | | 2 | | 2 |
| CO2 | | | | | | | 2 | 2 |
| CO3 | | | | | 1 | 2 | | 2 |
| CO4 | | | | | | 2 | 2 | 2 |
| CO5 | | | | | | 2 | 2 | 2 |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|------------------------------------|---------------------|----------------------------|
| Programme: | B. Com (H) | Semester: | II |
| Name of the Course: | ENTREPRENEURIAL FINANCE | Course Code: | BCOM24-B- MD102 |
| Credits | 3 | No of Hours: | 45 |
| Max Marks: | 100 | L-T-P: | 2-1-0 |

Course Description: This course provides a comprehensive understanding of how entrepreneurs raise capital, manage financial resources, and create value for stakeholders. Key topics include:

Course Outcomes: After completion of the course students will be able to:

| CO Numbers | Course Outcomes |
|-------------------|--|
| CO1 | Understand the importance of financial management and managing a new venture |
| CO2 | Analyze the various sources of investment and also know the support provided by the state and central government for entrepreneurship. |
| CO3 | Determine the various financial support schemes provided different institutions to the entrepreneurs |

Syllabus:

UNIT – I: Financing and Managing New Venture

Importance of Financial Management as an integral part of Entrepreneurship
 Conducting a feasibility analysis - What lenders and investors look for in a business plan.

UNIT – II: Sources of Finance

Various sources of Investment - Basics of Venture Capital and Angel Investment; Start-up Culture - Various measures of encouragement and support being provided by the State and Central Government for strengthening the Entrepreneurial Culture

UNIT – III: Institutional Financial Support

Schemes and functions of rate of Industries - District Industries Centres (DICs); Industrial Development Corporation (IDC) - State Financial Corporation (SFCs); Small Scale Industries Development Corporations (SSIDCs); Khadi and Village Industries Commission (KVIC); Technical Consultancy Organisation (TCO); Small Industries. Service Institute (SISI) - National Small Industries Corporation (NSIC) - Small Industries Development Bank of India (SIDBI).

Text Books:

1. Dynamics of Entrepreneurial Development and Management: Vasant Desai Himalaya Publishing House, 2009
2. Entrepreneurship: Lall, Madhurima, and Shikha Sahai, Excel Book, 2008.
3. Entrepreneurship Development and Small Business Enterprises, Charantimath, Poornima, Pearson Education, 2012.
4. Entrepreneurship Management: ArunaKaulgud, Vikas publishing house, 2009

Reference Books:

1. Entrepreneurship: Robert Hisrich, & Michael Peters, Vikas publishing House, 2009

CO-PO & PSO Correlation

| Course Name: ENTREPRENEURIAL FINANCE | | | | | | | | | | | | |
|--------------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| Course Outcomes | Program Outcomes | | | | | | | | PSOs | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 3 | 2 | 2 | 2 | 2 | | 3 | 3 | 2 | 3 | | 3 |
| CO2: | 3 | | | | 2 | | 3 | | 3 | | 3 | 2 |
| CO3: | | 2 | 2 | | | | 3 | | | 3 | 2 | |

Note: 1: Low 2: Moderate 3: High

B.COM II SEMESTER

| SN | Subject Code | Course Type | Name of Subject | Periods per week | | | Scheme of Examination and Marks | | | | Credits: L+T+(P/2) |
|----|----------------|-------------|--|------------------|----------|---|---------------------------------|------------|------------|-------------|-----------------------|
| | | | | L | T | P | PRE | | ESE | Total Marks | |
| | | | | | | | Mid Sem | TA | | | |
| 1 | BCOM24-B-MJ103 | DSC-3 | BUSINESS ENVIRONMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 2 | BCOM24-B-MJ104 | DSC-4 | BUSINESS MATHEMATICS | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 3 | BCOM24-B-MN102 | GE-2 | MARKETING MANAGEMENT | 3 | 1 | - | 15 | 15 | 70 | 100 | 4 |
| 4 | | AEC-2 | CHOOSE ONE FROM A POOL OF ABILITY ENHANCEMENT COURSE (AEC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 5 | | SEC-2 | CHOOSE ONE FROM A POOL OF SKILL ENHANCEMENT COURSE (SEC) | 1 | 1 | 2 | 15 | 15 | 70 | 100 | 3 |
| 6 | | VAC-1 | CHOOSE ONE FROM A POOL OF VALUE ADDITION COURSE (VAC) | 2 | - | - | 0 | 15 | 35 | 50 | 2 |
| 7 | | MDC-2 | CHOOSE ONE FROM A POOL OF MULTIDISCIPLINARY COURSE (MDC) | 2 | 1 | | 15 | 15 | 70 | 100 | 3 |
| | | | | 17 | 5 | | 75 | 105 | 420 | 600 | 22 |

A POOL OF AEC/SEC/VAC/MDC

| CODE | SUBJECT | Credit |
|---|--|----------|
| Ability Enhancement Course (AEC) | | |
| BCOM24-B-AE101 | COMMUNICATIVE ENGLISH | 2 |
| BCOM24-B-AE102 | ENGLISH LANGUAGE | 2 |
| BCOM24-B-AE203 | BUSINESS COMMUNICATION & REPORT WRITING | 2 |
| BCOM24-B-AE204 | DEVELOPING SOFT SKILLS AND PERSONALITY | 2 |
| | Total | 8 |
| Skill Enhancement Course (SEC) | | |
| BCOM24-B-SE101 | COMPUTERISED ACCOUNTING & E- FILING OF RETURNS | 3 |
| BCOM24-B-SE102 | MS OFFICE ESSENTIALS : FROM BASICS TO ADVANCE | 3 |
| BCOM24-B-SE203 | MARKET RESEARCH AND ANALYSIS WITH STATISTICAL SOFTWARE | 3 |
| | Total | 9 |
| Value addition course (VAC) | | |
| BCOM24-B-VA101 | YOGA HEALTH HAPPINESS AND WELLBEING | 2 |
| BCOM24-B-VA102 | INDIAN KNOWLEDGE SYSTEM: IKS 1 | 2 |
| BCOM24-B-VA203 | ENVIRONMENTAL STUDIES | 2 |
| BCOM24-B-VA204 | INDIAN ETHOS & HUMAN VALUES - IKS 3 | 2 |
| | Total | 8 |
| Multidisciplinary Course (MDC) | | |
| BCOM24-B-MD101 | ENTREPRENEURIAL FINANCE | 3 |
| BCOM24-B-MD102 | TAX SYSTEM IN INDIA | 3 |
| BCOM24-B-MD203 | FINANCE FOR NON FINANCE PROFESSIONALS | 3 |
| | Total | 9 |

| | | | |
|----------------------------|-----------------------------|---------------------|-----------------------|
| Programme: | B.COM (H) | Semester: | II |
| Name of the Course: | BUSINESS ENVIRONMENT | Course Code: | BCOM24-B-MJ103 |
| Credits | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description: This course offers lectures and case studies to make the students understand the components of Business environment like Political, economic, socio-cultural and technological factors affecting business functions. This course also provides the comparison of Indian economy with respect to other economies.

Course Outcomes: After completion of the course students will be able to:

| CO Numbers | Course Outcomes |
|-------------------|--|
| CO1 | Identify internal and external business environment affecting business as a whole. |
| CO2 | Understand the external environment like economic, socio-cultural, and political-economic environment and its significance in business operations. |
| CO3 | Apply the concepts of the micro and macro environment and identify the degree of its influence on the business. |
| CO4 | Compare the implication of different laws prevailing to protect the interest of consumers on the one hand and to promote healthy competition and ensure economic growth on the other hand. |
| CO5 | Analyze the business environment of any firm working under different situations and able to take decisions under uneven circumstances. |

Syllabus:

Unit I: An Overview of Business Environment

Type of Environment- Internal, External, Micro and Macro Environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Unit II: Economic Environment

Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

Unit III: Socio-Cultural Environment

Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

Unit IV: Political Environment

Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

Unit V: Natural and Technological Environment

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

Text Books:

1. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi

Reference Books:

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi

CO-PO & PSO Correlation

| Course Name: Business Environment | | | | | | | | | | | | |
|-----------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 2 | | 1 | | 2 | 2 | | | 2 | | | 2 |
| CO2: | 2 | 2 | | | | | | 1 | 2 | | 3 | |
| CO3: | | | | | 2 | | | | 2 | 2 | | 3 |
| CO4: | 1 | | 1 | 1 | | 2 | | 2 | | 3 | | |
| CO5: | | 2 | 1 | 2 | | 2 | 2 | 1 | 3 | 2 | 2 | 3 |

Note: 1: Low 2.: Moderate 3: High

| | | | |
|----------------------------|---------------------------------|---------------------|----------------------------|
| Programme: | B.COM | Semester: | II |
| Name of the Course: | BUSINESS MATHEMATICS | Course Code: | BCOM24- B-MJ104 |
| Credits | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description: The business mathematics course will enable the students in terms of understanding of analyzing the real data set through the various concepts related to it.

Course Outcomes: After Completion of the course, Students will be able to:

| CO Number | Course Outcome |
|------------------|---|
| CO1 | Understand the basic concepts of Business Mathematics. |
| CO2 | Apply the basic concepts of algebra in Business applications |
| CO3 | Apply matrices and other various mathematical concepts useful in business problem |
| CO4 | Interpret and solve real-life business problems using such concepts as differentiation. |
| CO5 | Apply Integration concepts useful in business problem solving |

Syllabus:

Unit I: Basic Algebra and Sets Theory (12 Lectures)

Linear equation, quadratic equation, curvilinear equation, Introduction and representation of sets, Types & Basic operations on set, Problems, Laws of set algebra, Venn diagram, Problems. Functions and its types

Unit II: Ratio and Proportions (12 Lectures)

Ratio- Definition and Continued Ratio, Inverse Ratio and Proportion, Continued Proportion, Direct Proportion, and Inverse Proportion, Percentage-Meaning, Computations of Percentages, Time and Distance problem.

Unit III: Matrix Algebra (12 Lectures)

Definition of a matrix; types of matrices; Algebra of matrices Properties of determinants; calculations of values of determinants upto third order; Adjoint of a matrix, elementary row and column operations; solution of a system of linear equations having unique solution and involving not more than three variable

Unit IV: Differential Calculus (12 Lectures)

Derivatives: Rules of Differentiation; Partial and Total Differentiation and applications; second and higher order derivatives. Cost function, Revenue Function, Profit maximization under perfect competition, Use of Lagrangian multipliers in the production function.

Unit V: Integral Calculus (12 Lectures)

Integration as anti-derivative process; Standard forms; Methods of Integration- by substitution, by parts, by use of partial functions; Definite integration Finding areas in simple cases; consumer's and producer's surplus; Learning curve

Text Books:

1. Business Mathematics by Dr. Amaranth Dikshit & Dr. Jinendra Kumar Jain. Himalaya Publishing House, Book Edition – 3rd Business.
2. Business Mathematics by V. K. Kapoor - Publisher- Sultan Chand & Sons, Delhi.
3. Business Mathematics by Dr. J. K. Sharma

Reference Books:

1. Soni R.S., Business Mathematics, Pitamber Publishing House
2. Quantitative Methods for Business by Kipp Martin, Camm, Williams, Anderson and Sweeney by Cengage.

CO-PO & PSO Correlation

| Course Name: Principles of Management | | | | | | | | | | | | |
|---------------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| Course Outcomes | Program Outcomes | | | | | | | | PSOs | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 1 | | 1 | | 2 | | 1 | 2 | | 3 | | 2 |
| CO2: | | 1 | | 1 | | 2 | | | | | 3 | |
| CO3: | 1 | 2 | | | 1 | | 1 | | | 2 | | 3 |
| CO4: | 2 | | 3 | 1 | 2 | | | 3 | 3 | | | 2 |
| CO5: | | 1 | 2 | | 2 | 2 | | 3 | 3 | | 2 | 2 |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|---------------------------------|---------------------|----------------------------|
| Programme: | B. Com (H) | Semester: | II |
| Name of the Course: | MARKETING MANAGEMENT | Course Code: | BCOM24- B-MN102 |
| Credits | 4 | No of Hours: | 60 |
| Max Marks: | 100 | L-T-P: | 3-1-0 |

Course Description: The course aims to provide basic knowledge, concepts, principles, tools and techniques of marketing.

Course Outcomes: After completion of the course students will be able to:

| CO Numbers | Course Outcomes |
|-------------------|---|
| CO1 | Remember and comprehend basic marketing concepts. |
| CO2 | Understand marketing Insights on application of basic marketing concepts. |
| CO3 | Analysing Business/ Consumer Markets |
| CO4 | Identify & evaluate Market Segments and Targeting |
| CO5 | Apply and develop Marketing Strategies and Plans |

Syllabus:

Unit I: Introduction

Overview of Marketing, Definition, nature & scope of Marketing. Evolution of marketing concepts; Marketing mix, marketing environment.

Unit II: Consumer behaviour and Market Segmentation

Consumer Markets, Consumer buying behaviour, Consumer buying behaviour process, Market segmentation and targeting and positioning Concept, bases; Target market selection; Positioning concept.

Unit III: Product and Pricing Decision

Product concept; Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies, New Product Development process. Pricing: Concept, objectives, Pricing strategies and decision, Factors influencing pricing.

Unit IV: Channel Decision

Nature of Marketing Channels –. Types of Channel flows – Channel functions -Functions of Distribution Channel, Selection and management of distribution channels. Wholesaling and Retailing: Concept, Functions and types.

Unit V: Promotion Decision

Promotion Mix, Advertising, Sales promotion, Personal selling, Publicity and Public relation, direct marketing.

Text Books:

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Kevin 15/e, Pearson Education, 2016.
2. Marketing Management - Ramaswamy V. S. & Namakumari S, 6/e, Sage Publication India Pvt Ltd., 2018.

Reference Books:

1. Marketing Management - Tapan Panda, 5/e, Excel Publication, 2007.
2. Fundamentals of Marketing Management - Etzel M. J, B J Walker & William J. Stanton, 14/e, McGraw Hill Education Publishers, 2015.
3. Marketing: Asian Edition Paul Bainies, Chris Fill Kelly Page third edition, Oxford.

CO-PO & PSO Correlation

| Course Name: Marketing Management | | | | | | | | | | | | |
|-----------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 3 | 2 | 2 | 2 | 2 | | | 3 | 2 | 3 | | 3 |
| CO2: | 3 | | | | 2 | | | | 3 | | 3 | 2 |
| CO3: | | 2 | 2 | | | | 2 | | | 3 | 2 | |
| CO4: | 3 | | | 1 | | 2 | | 2 | 3 | 2 | 2 | 2 |
| CO5: | 3 | | 1 | | | 2 | | 2 | 2 | 3 | 2 | |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|-------------------------|---------------------|-----------------------|
| Programme: | B. Com (H) | Semester: | II |
| Name of the Course: | ENGLISH LANGUAGE | Course Code: | BCOM24-B-AE102 |
| Credits | 2 | No of Hours: | 30 |
| Max Marks: | 50 | L-T-P: | 2-0-0 |

COURSE DESCRIPTION: Effective communication is an essential skill for success in any sphere of activity, from leadership responsibilities, teamwork, interviews, presentations, and inter-personal relations. This is a skill that needs to be taught in a systematic manner so that students imbibe the fundamentals of communication. The art of persuasive speaking and writing depends crucially on clarity of thought and contextual understanding expressed through appropriate vocabulary. The ability to think critically is crucial for a good communicator and involves an understanding of the communicative process. Therefore, we need to study every stage of this process systematically in order to be much more effective at communicating successfully in interviews, public speaking, letter writing, report writing, presentations, and interpersonal debates and conversations.

Course Outcomes: Upon completion of this course, students should be able to:

| CO Numbers | Course Outcomes |
|-------------------|---|
| CO1 | Understand the basics of English language with reference to Phonology and Phonetic structure. |
| CO2 | Learn to apply the basic concepts of syntax and sentence structure. |
| CO3 | Learn to make use of dictionaries with new vocabularies like synonyms, antonyms, homonyms, homophones and others. |
| CO4 | Able to comprehend any written passages in English language with paraphrasing and summarizing |
| CO5 | Able to write effectively in English language. |

Syllabus:

Unit 1: Introduction

English phonemes: vowels and consonants
Phonological processes and rules
Stress, intonation, and rhythm in English.

Unit 2: Basic Syntax:

Sentence types and functions
Sentence structure, phrases, clauses
Word formation processes

Unit 3: Basic Semantics

Introduction to semantics
Synonyms & Antonyms
Homophones & Homonyms
One word substitution

Unit 4: Reading Comprehension:

Reading and comprehending an unknown passage

Summary writing

Paraphrasing

Unit 5: Writing Skills

Paragraph writing

Letter writing

Text Books

1. Crystal, D. (2003). The Cambridge Encyclopedia of the English Language. Cambridge University Press.
2. Fromkin, V., Rodman, R., & Hyams, N. (2018). An Introduction to Language. Cengage Learning.
3. A New Survey of General English by G.L. Shrivastava

CO-PO & PSO Correlation

| Course Name: Developing Soft skills and Personality | | | | | | | | | | | | |
|---|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 2 | | 3 | 3 | 3 | 3 | | 3 | | 3 | | 2 |
| CO2: | 2 | | 2 | 2 | 3 | | | 3 | 2 | | 3 | |
| CO3: | 2 | | 3 | 2 | 3 | | | 3 | | 3 | 3 | |
| CO4: | 2 | | 2 | | 3 | | | 3 | | 2 | 3 | |
| CO5: | 2 | 2 | 3 | 2 | 3 | 3 | | 3 | 2 | 3 | | 2 |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|--|---------------------|----------------------------|
| Programme: | B. Com (H) | Semester: | II |
| Name of the Course: | MS OFFICE ESSENTIALS : FROM BASICS TO ADVANCE | Course Code: | BCOM24-B- SE102 |
| Credits | 3 | No of Hours: | 45 |
| Max Marks: | 100 | L-T-P: | 1-1-2 |

Course Description: This subject covers the basics and some advanced features of Microsoft Word, Excel, and PowerPoint, providing a comprehensive overview of essential functions and tools in these applications.

Course Outcomes: After completion of the course students will be able to:

| CO Number | Course Outcomes |
|------------------|--|
| CO1 | Navigate and utilize the Microsoft Word interface, perform basic document creation tasks, apply text and paragraph formatting. |
| CO2 | Navigate the Microsoft Excel interface, enter and format data, and apply formulas and functions to perform calculations." |
| CO3 | Efficiently navigate the Microsoft PowerPoint interface, create, save, and open presentations, and effectively use various slide layouts and themes. |

Syllabus:

Unit 1: Microsoft Word:

Introduction to Microsoft Word, Document Formatting, Advanced Document Features, Proofing and Reviewing, Printing and Publishing

Unit 2: Microsoft Excel

Introduction to Microsoft Excel, Data Entry and Formatting, Formulas and Functions, Data Analysis, Advanced Excel Features

Unit 3: Microsoft PowerPoint

Introduction to Microsoft PowerPoint, Creating and Formatting Slides, Enhancing Presentations, Collaboration and Review, Presentation Delivery

Text Books:

- Microsoft Office 365 & Office 2019: Introductory" by David W. Beskeen.
- Microsoft Office 2019 Step by Step" by Joan Lambert and Curtis Frye.

Reference Books:

- Microsoft Office 2019 Inside Out by Joe Habraken.
- Microsoft Office 365 for Dummies by Rosemarie Withee, Ken Withee, and Jennifer Reed.

CO-PO & PSO Correlation

| Course Name: ENTREPRENEURIAL FINANCE | | | | | | | | | | | | |
|--------------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Course Outcomes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 3 | 2 | 2 | 2 | 2 | | 3 | 3 | 2 | 3 | | 3 |
| CO2: | 3 | | | | 2 | | 3 | | 3 | | 3 | 2 |
| CO3: | | 2 | 2 | | | | 3 | | | 3 | 2 | |

Note: 1: Low 2: Moderate 3: High

| | | | |
|----------------------------|----------------------------|---------------------|-----------------------|
| Programme: | B.COM (H) | Semester: | II |
| Name of the Course: | TAX SYSTEM IN INDIA | Course Code: | BCOM24-B-MD101 |
| Credits: | 3 | No of Hours: | 45 |
| Max Marks: | 100 | L-T-P: | 2-1-0 |

Course Description: This course provides a comprehensive introduction to the Indian taxation system, covering the fundamental concepts of taxation, including its definition, purpose, and types—direct and indirect taxes.

Course Outcomes: After Completion of the course Students will be able to:

| CO Number | Course Outcome |
|-----------|--|
| CO1 | Understand the basics of taxation, |
| CO2 | Analyze the structure and implications of various direct taxes in India. |
| CO3 | Comprehend the framework and impact of indirect taxes, especially GST. |
| CO4 | Gain insights into the roles of tax administration bodies like CBDT and CBIC |
| CO5 | Explore international taxation, focusing on DTAA and transfer pricing. |

Syllabus:

Unit-1 Introduction to Taxation:

Definition and Purpose, Types of Taxes: Direct and Indirect, Historical Overview of the Indian Tax System

Unit-2 Direct Taxes:

Income Tax: Structure and Rates, Corporate Tax, Wealth Tax (Abolished), Capital Gains Tax

Unit-3: Indirect Taxes:

Goods and Services Tax (GST): Overview and Implementation and GST Council and Structure, Customs Duty, Excise Duty (Pre-GST Era)

Unit-4 Tax Administration and Compliance:

Central Board of Direct Taxes (CBDT), Central Board of Indirect Taxes and Customs (CBIC).

Unit-5 International Taxation:

Double Taxation Avoidance Agreements (DTAA), Transfer Pricing, Impact of Global Tax Policies on India

Text Books:

- "Taxmann's Direct Taxes Law & Practice" by Dr. Vinod K. Singhania
- "Indirect Taxes" by V. S. Datey
- "GST Law & Practice" by V. S. Datey

Reference Books:

- "Taxation of International Transactions" by Mukesh Butani
- "Systematic Approach to Income Tax" by Girish Ahuja and Ravi Gupta

CO-PO&PSO Correlation

| Course Name: Tax System in India | | | | | | | | | | | | |
|----------------------------------|------------------|---|---|---|---|---|---|---|------|---|---|---|
| | Program Outcomes | | | | | | | | PSOs | | | |
| Co. No. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 |
| CO1: | 3 | | | | | 2 | | 3 | 3 | | | |
| CO2: | | 2 | | 2 | | | | 3 | | | 3 | |
| CO3: | 2 | | 3 | | 3 | | | 3 | | 2 | | 3 |
| CO4: | | 3 | 3 | | | | | | | | 2 | |
| CO5: | 2 | | | 2 | | | 2 | 2 | | 2 | | |

Note: 1: Low 2.: Moderate 3: High