

O P JINDAL UNIVERSITY

O P Jindal Knowledge Park, Punjipathra, Raigarh-496109
School of Management



O P JINDAL UNIVERSITY

Scheme & Syllabus

of

B. Com (Honours)

Three-Year (Six-Semester) CBCS

Program Code - 02UG020

Programme Structure 2020 – 2023

PROGRAM OUTCOMES (PO) - Management 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 (Honors)

(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.

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Programme:	B.Com.	Semester:	I
Name of the Course:	Business Communication	Course Code:	COM-B-101
Credits:	3	No of Hours:	3 Classes/Week
Max Marks:	100		

Course Description: The objective of this course is to make the students understand the element of environment, how does environment shape human society, impact of modern industrialization on environment, how Indian and global societies are dealing with environmental challenges etc.

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

CO Number	Course Outcome
CO1	Perceive communication and demonstrate verbal communication skills and listening skills essential for effective Business communication.
CO2	Write internal and external business correspondence to convey and obtain information effectively.
CO3	Write Business proposals and reports; and demonstrate effective business writing skills.
CO4	Acquire knowledge of resume writing and various aspects of GD; and develop interview skills.
CO5	Deliver public speeches and make effective presentation using audio-visual aids.

Syllabus:

Unit I: Introduction

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

Unit II: Business Correspondence

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

Unit III: Report Writing

Business reports, Features, Types, Characteristics, Importance, Structure, Business report writing, Order of writing, the final draft, check lists for reports. Features of Proposal, Structure of Proposals, Business Proposal Writing.

Unit IV: Group Communication and Personal Interviews

Group Communication, Group discussion, Methodology of Group Discussions, Guidelines of Group Discussion, Role Function in Group Discussions, Types of Non- functional Behaviour, Improving Group Performance, Different Topics for Group Discussion, Dealing with Abstract topics; Meetings: notice, agenda & minutes of Meeting.

Introduction to Interviews, Types of interviews, Types of interview questions, Fundamental Principles of interviewing, General Preparations of an interview, Success in an interview, Important non-verbal aspect, Styles of interviewing, Job interviewing Dos and Don'ts.

Unit V: Speaking and Presentation Skills

Speaking-An Overview, Art of Persuasion, Describing Objects/Situations/People, Delivering Just-a-minute Sessions, Delivering Different Types of Speeches. Presentation- Characteristics of Presentation, Planning, structuring and Delivery of presentation, use of visual aids, appearance & posture, Attention getters, Controlling nervousness and stage fright. Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Text Books:

1. A Course in English communication by MadhaviApte, Prentice-Hall of India, 2007.
2. Sanjay Kumar and PushpLata, Communication Skills, New Delhi: Oxford University Press, 2011
3. A Practical Course in Spoken English by Gangal J.K, Prentice Hall India Learning Private Limited.
4. R. C. Sharma and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw Hill.
5. Bovee, Courtland and John V Thill, Business Communication Today, 8th ed. Pearson Education, New Delhi, 2008.

Reference Books:

1. Stephen E. Lucas, *The Art of Public Speaking*, Third Edition, Singapore: McGraw-Hill, 1989
2. Raman, Meenakhshi, and Prakash Singh, Business Communication. O U P, New Delhi, 2008.
3. Lesikar, Raymond V., John D Pettit, and Mary E Flatly Lesikar's, Basic Business Communication, 10th ed. Tata McGraw-Hill, New Delhi, 2007.

CO-PO & PSO Correlation

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

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

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Programme:	B.Com.	Semester:	I
Name of the Course:	Environmental Studies	Course Code:	COM-B-102
Credits:	2	No of Hours:	2Classes/Week
Max Marks:	100		

Course Description: The objective of this course is to make the students understand the element of environment, how does environment shape human society, impact of modern industrialization on environment, how Indian and global societies are dealing with environmental challenges etc.

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

CO Number	Course Outcome
CO1	Understand about the environmental components
CO2	Describe the ecosystem diversity, its values and also the importance of the endemic species & different techniques involved in its conservation
CO3	Apply values and attitudes towards understanding complex environmental challenges & participating in different actively in solving current environmental problems and preventing the future ones
CO4	Execute sustainability as a practice in life, society and industry

Syllabus:

Unit I: The Multidisciplinary Nature of Environmental Studies

Definition, Scope and Importance. Need for Public Awareness – Institutions in Environment, People in Environment.

Unit II: Natural Resources

Natural Resources and associated problems, Non-renewable Resources-Forest, Water, Mineral, Food, Energy and Land. Renewable Resources. Role of individual in conservation of Natural Resources, water conservation and rainwater harvesting, watershed management.

Unit III: Ecosystem & Biodiversity

Concept of an ecosystem, structure and functions of an ecosystem, producers, consumers and decomposers, energy flow in the ecosystem, ecological successions, food chains, food webs and ecological pyramids; Case Study Genetic, Species, ecosystem diversity. Biodiversity at global, national and local levels, Hotspots of biodiversity, Threats of biodiversity, endangered and endemic species of India, Conservation of biodiversity; case Study.

Unit IV: Environmental Pollution

Causes, effects and control measures of air, water, soil, marine, noise, thermal and radioactive pollutions; climate change, global warming, acid rain, ozone layer depletion, nuclear holocaust; case study

Unit V: Environmental Sustainability & Management

Causes, effects and control measures of urban solid waste; case study; Sustainable development-concept, models, indicators & goals; Population and the environment.

Text Books:

1. Environmental Studies: Basic Concepts by V K Ahluwalia. sold by the Energy and Resources Institute, Delhi.
2. Kurian Joseph & R. Nagendran, "Essentials of Environmental Studies", 1st Edition, Pearson Education, 2004.

Reference books:

1. Smriti Srivastava. "Environment & Ecology" S.K. Kataria & Sons, New Delhi
2. Erach Bharucha, "A Text Book for Environmental Studies", Text Book of University Grants Commission, 2004.

CO-PO & PSO Correlation

Course Name: Environmental Studies												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	2	2	3		2		3			2	2
CO2:	2	2	3	3	2		2	2	2			2
CO3:	2	3	2	3	2		2	2		3	2	2
CO4:	2	2	3	3	2	1	2	2			2	

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

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Programme:	B.COM	Semester:	I
Name of the Course:	Financial Accounting	Course Code:	COM-B-103
Credits:	6	No of Hours:	6Classes/Week
Max Marks:	100		

Course Description: This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

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

CO Number	Course Outcome
CO1	Understand basics of accounting.
CO2	Describe various recording of entries in the books of Accounts.
CO3	Analyze different types of accounting Treatment
CO4	Evaluate profit and loss of different types of business.
CO5	Solve various problems of accounting.

Syllabus:

Unit I: Introduction to financial Accounting

Accounting as an information system, users of financial accounting information, Qualitative characteristics of accounting information, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. Financial accounting principles -Concepts and Conventions, Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS).

Unit II: Depreciation and Inventory Valuation

Meaning of Depreciation, Depletion and amortization Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method, change of method. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average.

Unit III: Accounting for Hire Purchase and Instalments Systems

Meaning of Hire purchase and instalments payment system, Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system, Concepts of operating and financial lease

Unit IV: Accounting for Inland Branches

Branch accounts, dependent branch, debtors' system, stock and debtor system, final accounts system, wholesale branch, independent branch, foreign branch.

Unit V: Accounting for the Partnership Firm

Dissolution of a partnership firm -Modes of dissolution of a firm; Gradual realization of assets, Accounting of Dissolution of the Partnership Firm Including insolvency of partners, piecemeal distribution.

Computerized Accounting Systems Practical Lab

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

Text Books:

- 1 S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikash Publishing House, NewDelhi.
- 2 Dr S.M shukla and Dr S.P Gupta, *Financial Accounting*, Sahitya Bhawan Publication

Reference Books:

1. *Advanced Accounts*: By M.C. Shukla& S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. *Advanced Accountancy*: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

CO-PO&PSO Correlation

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

Note:1: Low2.: Moderate 3: High

Programme:	B.COM	Semester:	I
Name of the Course:	Business Law	Course Code:	COM-B-104
Credits:	6	No of Hours:	6 Classes/Week
Max Marks:	100		

Course Description: This course offers lectures along with relevant cases case studies to impart teaching and learning to develop problem solving techniques and an understanding of fundamental legal issues pertaining to the business world to enhance their ability to manage businesses effectively. This course provides knowledge of the legal environment in which a consumer and business operates and identify the fundamental legal principles behind contractual agreements.

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

CO Number	Course Outcome
CO1	Understand the basic concept of Indian contract 1872 and fundamental legal principles behind contractual agreements.
CO2	Apply sale of goods act for conduction of smooth business and analyze the legal issues to solve disputes.
CO3	Analyze the problems of partnership firm and evaluate the method for registration and termination of a partnership firm
CO4	Demonstrate legal thinking for smooth establishment of business concern.
CO5	Evaluate all negotiable instruments
CO6	Understand and analyze the concept of Indemnity, Guarantee and Agency its legal interpretation

Syllabus:

Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract

Contract – meaning, characteristics and kinds Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts

Unit II: The Indian Contract Act, 1872: Specific Contract

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

Unit III: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell Conditions and warranties, Transfer of ownership in goods including sale by a non-owner Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit IV: The Partnership Act, 1932

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner

The Companies Act, 1956; Salient Features of Company, Kinds of Companies, Formation of Company, Memorandum of Association, Article of Association, Prospectus, Membership in a Company

Unit V: The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque

Text Books:

1. A. B. Chaudhuri, Flowchart and Algorithm Basics: The Art of Programming, Mercury Learning & Information, 2020.
2. William Shotts, The Linux Command Line, 2nd Edition: A Complete Introduction, No Starch Pres, 2019.
3. Herbert Schildt, C: The Complete Reference, Fourth Edition, McGraw Hill Education, 2017.
4. E Balagurusamy, Programming in ANSI C, 8/e, McGraw-Hill India, 2019.

References Books:

1. Brajendra Singh, Jignesh Rawal, Pathik Rawal, Algorithm, Pseudocode and Flowchart: Learn Algorithm in Simple Steps, Be IT Ready, 2015
2. Laxmi Publications, The Art of Programming Through Flowcharts & Algorithms (First edition), Anil Bikas Chaudhuri, 2018.
3. Richard Blum & Christine Bresnahan, Linux Command Line and Shell Scripting Bible (3rd ed.), Wiley, 2015.
4. Kamthane, Ashok N., “Programming in C,” 2/e. Pearson Education India, 2011.
5. Sumitabha Das, “Computer Fundamental and C Programming,” McGraw Hill Education, 1st edition.

CO-PO&PSO Correlation

Course Name: Business Law												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1						2			3
CO2:		2		1	1					2		3
CO3:	2					2				3		2
CO4:		2					1				3	2
CO5:		1	1							2		
CO6:	1	2	1		2		2	2	3	2		2

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

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Programme:	B.COM	Semester:	I
Name of the Course:	Micro Economics	Course Code:	COM-B-105
Credits:	6	No of Hours:	6 Classes/Week
Max Marks:	100		

Course Description: This course offers lectures and case studies to impart teaching and learning to develop problem solving approaches to acquaint the students with the concepts of microeconomics. This course help student to examine individual unit of consumer, producer and firms, also help to analyses the behavior of market.

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

CO Number	Course Outcome
CO1	Understand basic concepts of consumer and producer behavior, along the market features.
CO2	Comprehend the short run and long run economic implication of production and cost.
CO3	Identify the different structures of market in terms of competition.
CO4	Apply theory of indifference curve to understand the loss of consumer welfare due to taxation.
CO5	Analyze the action of firms under different competition through models of oligopoly.
CO6	Evaluate the importance of goods and services prevailing in economy through the concept of elasticity.

Syllabus:

Unit I: Theory of Consumer Behaviour

The basic economic problem, concept of Micro and Macroeconomics, Consumer equilibrium through cardinal and ordinal approach, derivation of demand curve, numerical, exception to the law of demand, consumer surplus, demand elasticity, Price consumption curve, Income consumption curve, decomposition of price effect, Application of indifference curve: In-Kind Food Subsidy. Welfare Effects of Direct and Indirect Taxes. Supply Function, Law of Supply, Elasticity of Supply. equilibrium using demand and supply functions.

Unit II: Theory of Production and Cost

Production function: Laws of Variable Proportion, iso-quant and iso-cost line and producer equilibrium, ridge lines, Laws of Return to scale, Economies of scale, theory of cost, concepts of cost, short run and long run cost functions. Modern development in cost theory- L shape cost curve, The learning curve, economies of scope, Numerical on cost functions.

Unit III: Perfect Competition

Marginal and Average: Revenue under conditions of Perfect and imperfect competition, elasticity and revenue analysis. Perfect competition: short run and long run equilibrium, break even analysis, shut down condition, supply curve of the firm, zero economic profit, producer surplus, numerical problems

Unit IV: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Measurement of monopoly power, Degrees of price discrimination, Resource Allocation and Social Welfare (compare perfect competition and monopoly), numerical problems

Unit V: Monopolistic Competition

Monopolistic Competition: Price-Output Equilibrium under Monopolistic Competition. Long-Run Firm's Equilibrium and Group Equilibrium, Excess Capacity under Monopolistic Competition. Compared with that under Perfect Competition. Short-Run Firm's Equilibrium: Chamberlin's Alternative Approach

Unit VI: Oligopoly

Cooperative Vs Non-Cooperative Behaviour: Basic Dilemma of Oligopoly. Collusive Oligopoly: Cartels as a Cooperative Model. Price Leadership: Types of Price Leadership; Price-Output Determination under Low-Cost Price Leadership; Price Leadership by the Dominant Firm. Kinked Demand Curve, Classical Models of Oligopoly: Cournot's Duopoly Model, Bertrand's Duopoly Model, Edgeworth Duopoly Model, Chamberlin's Oligopoly Model, Stackelberg Model

Text Book:

1. H. L. Ahuja: Advanced Microeconomics

Reference Books:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill
4. Education.
5. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
6. Case and Fair, Principles of Micro Economics, Pearson Education
7. Koutsiyannis, Modern Micro Economic Theory.
8. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
9. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill

CO-PO&PSO Correlation

Course Name: Business Economics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2								2	3		
CO2:		2			1		1		3		2	
CO3:									2			
CO4:			1									2
CO5:	2						1			2		3
CO6:		2		1			2		2			3

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

SECOND SEMESTER

SN	Subject Code	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	COM-B-201 A	Entrepreneurship	2	1	-	20	30	50	100	3
2	COM-B-201 B	Personal Selling & Salesmanship								
3	COM-B 202	Corporate Accounting	4	2	-	20	30	50	100	6
4	COM-B 203	Corporate Law	4	2	-	20	30	50	100	6
5	COM-B 204	Business Statistics	4	2	-	20	30	50	100	6
			17	8		100	150	250	500	21

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Programme:	B.COM	Semester:	II
Name of the Course:	Entrepreneurship	Course Code:	COM-B-201-A
Credits:	3	No of Hours:	3 Classes/Week
Max Marks:	100		

Course Description: The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

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

CO Number	Course Outcome
CO1	Understand the concept Entrepreneurship, identify Distinction between manager and entrepreneur.
CO2	Analyze and Estimating Socio- economic Environment. Business Planning. Entrepreneurial Development Programmes.
CO3	Evaluate and interpret diversification Strategies. Logistics management
CO 4	Develop entrepreneurship skill & apply to real life situation.

Syllabus:

Unit I: Entrepreneurship

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics, Entrepreneurial mind set. Distinction between manager and entrepreneur. Distinction between entrepreneur and entrepreneur. Innovation- meaning, features, and need. Latest innovations in manufacturing and service sectors. Social and commercial entrepreneurship.

Unit II: Women Entrepreneurship

Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment. Business Planning. Entrepreneurial Development Programmes-their Relevance and Achievement, Role of Government in Organizing EDPs.

MSMEs–Definition, Registration process and its procedure, Benefits of registration. MSMEs-Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Role of MSMEs in the National Economy; Role of ecommerce and commerce in promoting small business. Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME'S Exemptions.

Unit III: Product Planning and Management

Product Planning and Management; Marketing Management; Growth and diversification Strategies. Logistics management—meaning, features, and its role in business enterprises

Text books:

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikash Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt.Ltd. Singapore.

Reference books:

4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd. NewDelhi.
5. Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, NewDelhi.

CO-PO&PSO Correlation

Course Name: Entrepreneurship												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1	3	2		2	2	2	2	2	3	3		
CO2	2	3	1	2			2	2			3	
CO3	2	2	2	2		2	2					3
CO4	1	2		3		1				2	3	2

Note:Low-1, Moderate-2, High-3

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Programme:	B.COM	Semester:	II
Name of the Course:	Personal Selling & Salesmanship	Course Code:	COM-B-201-B
Credits:	3	No of Hours:	3 Classes/Week
Max Marks:	100		

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

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

CO Number	Course Outcome
CO1	Define the meaning and evolution of Marketing.
CO2	Understand the segmentation; Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling.
CO3	Analyze the pricing strategy& brand differentiation.
CO4	Apply the knowledge in the field to develop the students

Syllabus:

Unit I: Introduction

Introduction: Nature, scope and importance marketing; Evolution of marketing concepts; Marketing mix, Marketing environment. Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Unit II: Market Selection

Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation; Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development

Unit III: Pricing

Pricing: Significance, Factors affecting price of a product; Pricing Policies and strategies; Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

Unit IV: Distribution

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Retailing: Types of retailing – store based and non-store-based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Text Books:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Rajan Saxena- Marketing Management- TMH Publication

Reference Books:

1. Mahajan & Mahajan – Principles of Marketing – Vikash Publication.
2. Michael, J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).
3. Rudani R.B – Basics of Marketing Management – S. Chand

CO-PO&PSO Correlation

Course Name: Personal Selling & Salesmanship												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1	1				2		2			2		3
CO2		3		1					2		2	
CO3					2	2	2				3	2
CO4			2	1				2		3		2

Note: Low-1, Moderate-2, High-3

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Programme:	B.COM	Semester:	II
Name of the Course:	Corporate Accounting	Course Code:	COM-B-202
Credits:	6	No of Hours:	6 Classes/Week
Max Marks:	100		

Course Description: To help the students to acquire the conceptual knowledge of the Corporate accounting and to learn the techniques of preparing the Financial Statements.

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

CO Number	Course Outcome
CO1	Understand details related to company accounts and aspects related to issue of shares and Debenture, structure of share capital and types of shares, Procedure of Issue of shares
CO2	Identify and demonstrate the accounting procedure for forfeiture of shares and reissue of forfeited Shares.
CO3	Apply issue of preference shares, Redemption of Preference Shares, Redemption of Debenture and Buy Back of Shares in conformity with Companies Act 2013
CO4	Agree and recommend Companies Final Accounts in conformity with schedule III of Companies Act, 2013.
CO5	Evaluation of Goodwill and Shares of Companies.
CO6	Devise on Accounting Standard and Ind-AS

Syllabus:

Unit I: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares

Concepts and calculation: Simple problem only

Unit IV: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (Excluding inter-company holdings).

Unit V: Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21(ICAI).

Unit VI: Cash Flow Statement

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS):7.

Text Book:

1. Dr S.M Shukla and Dr S.P Gupta, Corporate Accounting, Satyabhama Publication, Agra

Reference Books:

1. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning

CO-PO&PSO Correlation

Course Name: Corporate Accounting.												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2							3	2			
CO2:	2	2									2	
CO3:		2	1					2	2	2		2
CO4:	3				2		2	2	2	3		2
CO5:			1		2		3					2
CO6:		1			3		1		2		2	

Note: 1: Low 2: Moderate 3: High

O P JINDAL UNIVERSITY

O P Jindal Knowledge Park, Punjipathra, Raigarh-496109
School of Management



Programme:	B.COM	Semester:	II
Name of the Course:	Corporate Law	Course Code:	COM-B-203
Credits:	6	No of Hours:	6 Classes/Week
Max Marks:	100		

Course Description: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Patent Act, 2005. Case studies involving issues in corporate laws are required to be discussed.

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

CO Number	Course Outcome
CO1	Understand corporate law to generate solutions to complex legal problems, and critique the operation of corporate law from a policy perspective.
CO2	Analyze the impact of corporate law from a policy perspective, in the context of social and cultural diversity, with an understanding of the ethical framework for professionals.
CO3	Structure and sustain concise and cohesive written arguments for a legal audience. Work effectively to complete complex tasks within a limited time.
CO4	Reflect on individual ability to effectively undertake written work, and use that reflection to inform improvement.
CO5	Apply principles of corporate law in a rigorous and principled manner, engaging actively with both primary and secondary materials
CO6	Execute appropriate strategic professional judgment in the resolution of a corporate law problem in an academic environment.

Syllabus:

Unit I: Introduction

Administration of Company Law; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit II: Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus, types of prospectuses, misstatement in prospectus, book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III: Management

Classification of directors, Director's qualification and disqualifications, appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT IV: Law in Banking and Insurance

Law of Caveat emptor, Utmost good faith, Insurable Interest, Indemnity, Proximate Cause, Subrogation, Contribution. Insolvency and Bankruptcy Code, 2016 (IBC), insolvency resolution process, filing case under IBC.

Consumer Protection Act: Law relating to consumer protection: Consumer and consumer dispute consumer protection courts – consumer dispute redressal agencies.

UNIT V: Patent Law

Patent law 2005: Application for patents, procedure for grants of patents, working of patents, compulsory licenses and revocation, renewal of lapsed patents. Advantages of patenting, Copy right, trademarks, the issues, challenges and benefits of intellectual property rights.

Text Books:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.

Reference Books:

1. Avtar Singh, Introduction to Company Law, Eastern Book Company
2. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
3. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
4. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

5. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell.
6. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.

CO-PO&PSO Correlation

Course Name: Corporate Law												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1						2			3
CO2:		2		1	1					2		3
CO3:	2					2				3		2
CO4:		2					1				3	2
CO5:		1	1							2		
CO6:	1	2	1		2		2	2	3	2		2

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

Programme:	B.COM	Semester:	II
Name of the Course:	Business Statistics	Course Code:	Com-B-204
Credits:	6	No of Hours:	6 Classes/Week
Max Marks:	100		

Course Description: This Course makes the students understand the concepts of statistics and probability. To understand quantitative methods and statistical tools to business problems which would enable to take decisions and quantify various business plans.

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

CO Number	Course Outcome
CO1	Describe and discuss the key terminology, concepts tools, and techniques used in business statistical analysis
CO2	Critically evaluate the underlying assumptions of analysis tools
CO3	Understand and critically discuss the issues surrounding sampling and significance
CO4	Discuss critically the uses and limitations of statistical analysis
CO5	Analyze a range of problems using the techniques covered
CO6	Apply basic statistical analysis of data.

Syllabus:

Unit I: Statistical Data and Descriptive Statistics

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.

Unit II: A survey of probability concept

Experiments and the Sample Space, Assigning Probabilities to Experimental Outcomes, Events and Their Probabilities, Events and Their Probabilities, Bayes' Theorem, Conditional probability. Problems.

Unit III: Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) b. Expectation and variance of a random variable c. Probability distributions: i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Unit IV: Sampling Concepts, Sampling Distributions and Estimation

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Unit V: One sample test of hypothesis and Correlation Analysis

Test of hypothesis, one sample test, z-test, t-test. Type-1 error and Type-II error. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation

Unit VI: Introduction of Linear Programming

Introduction to decision model, decision variable, slack variables, graphical method of linear programming problem, simplex method of only two variables, sensitivity analysis, duality problem. Discussion of numerical problem.

Text Books:

1. Statistics Techniques in Business and Economics by Lind, Marchal, & Wathen. By McGraw Hill.
2. Quantitative Methods for Business by Kipp Martin, Camm, Williams, Anderson and Sweeney.

Reference Books:

1. Fundamentals of Business Statistics by Dr. J.K. Thukral, Taxmann's Publications, 4th Edition.
2. Business Statistics 17th Edition, by M. P. Gupta, and S. P. Gupta, Publisher: Sultan Chand and Sons

CO-PO&PSO Correlation

Course Name: Business Statistics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	1		2		1			2	3		2	
CO2:		2		1	1		2			2		3
CO3:	1		1	1		2	2		2		3	
CO4:	2		2					3		2		3
CO5:	1	2			2		2		3	2		2
CO6:		1		2		2		2		3		3

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