

**O P JINDAL UNIVERSITY**

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

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**O P JINDAL UNIVERSITY**

**Scheme & Syllabus**

**of**

**B. Com (Honours)**

**Three-Year (Six-Semester) CBCS**

**Program Code - 02UG020**

**Programme Structure 2021 – 2024**

## **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.

## FIRST 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-101	Business Communication	2	1	-	20	30	50	100	3
2	COM-B-102	Environmental Studies	2	-	-	20	30	50	100	2
3	COM-B-103	Financial Accounting	4	2	-	20	30	50	100	6
4	COM-B-104	Business Law	4	2	-	20	30	50	100	6
5	COM-B-105	Business Economics	4	2	-	20	30	50	100	6
			16	7		120	180	300	600	23

## 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	Principles of Marketing								
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
6	COM-B 205	Investment Management	3	1	-	20	30	50	100	4
			17	8		100	150	250	500	25

## THIRD 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 301	Disaster Management	2	-	-	20	30	50	100	2
2	COM-B 302	E-Commerce & Digital Marketing	2	1	-	20	30	50	100	3
3	COM-B 303	Human Resources Management	4	2	-	20	30	50	100	6
4	COM-B 304	Income-tax Law and Practice	4	2	-	20	30	50	100	6
5	COM-B 305	Management Principles and Application	4	2	-	20	30	50	100	6
			16	7		100	150	250	500	23

## FOURTH 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-401	Cost Accounting	4	2	-	20	30	50	100	6
2	COM-B-402	Indirect Tax Law	4	2	-	20	30	50	100	6
3	COM-B-403	Indian Financial System	4	2	-	20	30	50	100	6
4	COM-B-404	Macroeconomics	4	2	-	20	30	50	100	6
			16	8		80	120	200	400	24

### FIFTH 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-501	Computer Applications in Business	4	2	-	20	30	50	100	6
2	COM-B-502	Marketing Management	4	2	-	20	30	50	100	6
4	COM-B-503-A	Management Accounting				20	30	50	100	6
	COM-B-503-B	Indian Banking System	4	2	-					
	COM-B-503-C	Capital Market Operations								
5	COM-B-504-A	Working Capital Management	4	2	-	20	30	50	100	6
	COM-B-504-B	Merchant Banking								
	COM-B-504-C	Financial Services								
4	COM-B-505	Summer Internship Project	4	-	-	-	50	50	100	4
		<b>Semester - V Total</b>	20	8	-	80	180	250	500	28

## SIXTH 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-601	Financial Management	4	2	-	20	30	50	100	6
2	COM-B-602	Auditing and Corporate Governance	4	2	-	20	30	50	100	6
3	COM-B-603	Security Analysis and Portfolio Management	4	2	-	20	30	50	100	6
4	COM-B-604-A	Corporate Tax Planning	4	2	-	20	30	50	100	6
	COM-B-604-B	Insurance & Risk Management								
	COM-B-604-C	Commodity and Derivative Markets								
	COM-B-605	Business Research Methods and Project Work	6	-	-	-	50	50	100	6
		<b>Semester - VI Total</b>	22	8	-	80	150	250	500	30

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>I</b>
<b>Name of the Course:</b>	<b>Business Communication</b>	<b>Course Code:</b>	<b>COM-B-101</b>
<b>Credits:</b>	<b>3</b>	<b>No of Hours:</b>	<b>3 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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, 8<sup>th</sup> 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, 10<sup>th</sup> 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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>I</b>
<b>Name of the Course:</b>	<b>Environmental Studies</b>	<b>Course Code:</b>	<b>COM-B-102</b>
<b>Credits:</b>	<b>2</b>	<b>No of Hours:</b>	<b>2Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>I</b>
<b>Name of the Course:</b>	<b>Financial Accounting</b>	<b>Course Code:</b>	<b>COM-B-103</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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, SahityaBhawan 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												
	Program Outcomes								PSOs			
Course Outcomes	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: Low 2.: Moderate 3: High

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

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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



- Laxmi Publications, The Art of Programming Through Flowcharts & Algorithms (First edition), Anil Bikas Chaudhuri, 2018.
- Richard Blum & Christine Bresnahan, Linux Command Line and Shell Scripting Bible (3rd ed.), Wiley, 2015.
- Kamthane, Ashok N., "Programming in C," 2/e. Pearson Education India, 2011.
- 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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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>I</b>
<b>Name of the Course:</b>	<b>Business Economics</b>	<b>Course Code:</b>	<b>COM-B-105</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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	Principles of Marketing								
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
6	COM-B 205	Investment Management	3	1	-	20	30	50	100	4
			17	8		100	150	250	500	25

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

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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. New Delhi.
5. Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.

### **CO-PO&PSO Correlation**

<b>Course Name: Entrepreneurship</b>												
	<b>Program Outcomes</b>								<b>PSOs</b>			
<b>Course Outcomes</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>II</b>
<b>Name of the Course:</b>	<b>Principles of Marketing</b>	<b>Course Code:</b>	<b>COM-B-201-B</b>
<b>Credits:</b>	<b>3</b>	<b>No of Hours:</b>	<b>3 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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 Ul 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 Staton 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: Principles of Marketing												
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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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>II</b>
<b>Name of the Course:</b>	<b>Corporate Accounting</b>	<b>Course Code:</b>	<b>COM-B-202</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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

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

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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

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

**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:

<b>CO Number</b>	<b>Course Outcome</b>
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												
	Program Outcomes								PSOs			
Course Outcomes	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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>II</b>
<b>Name of the Course:</b>	<b>Investment Management</b>	<b>Course Code:</b>	<b>Com-B-205</b>
<b>Credits:</b>	<b>4</b>	<b>No of Hours:</b>	<b>4Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To familiarize the students with the concepts of Security Analysis and acquaint them to managing a portfolio.

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand basics of investment management-risk and return.
CO2	Describe risk and its measures.
CO3	Evaluate own optimal portfolio.
CO4	Execute asset pricing models to generate returns.

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

## **Syllabus:**

### **Unit I:**

Risk and return, holding period return, Average returns: arithmetic, geometric and dollar-weighted, effective annual return, return over a time period, return under different scenarios, measures of risk, Normal distribution and its importance, standardized returns.

### **Unit II:**

Risk premium, risk aversion, investor's degree of risk aversion, Sharpe ratio, inflation and interest rates, nominal and real interest rates, risk and return of a portfolio, capital allocation line, diversification and portfolio risk, systematic and unsystematic risk, three rules of two risky assets portfolio.

## Unit III:

Mean-variance criterion, portfolio optimization, Markowitz model, efficient frontier, optimal portfolio with a risk-free asset, the preferred complete portfolio and the separation property, security characteristic line. Capital asset pricing model, assumptions, implications of assumptions, market portfolio, market risk premium, beta.

## Unit IV:

Security market line, alpha stock, CAPM and the single index model, Arbitrage Pricing theory, Multifactor model, Fama-French Model, Using CAPM and multifactor models for investment decision making, Efficient Market Hypothesis, forms of market efficiency, tests for each form.

## Text Books:

1. Bodie, Kane & Marcus – Investments, McGraw-Hill Publications.
2. Reilly & Brown-Investment Analysis and Portfolio Management–Cengage Publications.

## Reference Books:

1. Sharpe, Alexander & Bailey–Investments-Prentice Hall of India.
2. Markowitz,H. (1952). Portfolio selection. The journal of finance, 7(1),77-91.
3. Sharpe,W.F.(1964).Capital asset prices:A theory of market equilibrium under conditions of risk. The journal of finance, 19(3), 425-442.

## CO-PO&PSO Correlation

Course Name: Investment Management												
Course Outcomes	Program Outcomes								PSO			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	3	1	1	1	2	2	2	3	3	2	3
CO2:	3	2			1	3		1		2		2
CO3:	3	2	1			2	2	2	3		2	
CO4:	3	3		1		2		1			2	2

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

## THIRD 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 301	Disaster Management	2	-	-	20	30	50	100	2
2	COM-B 302	E-Commerce & Digital Marketing	2	1	-	20	30	50	100	3
3	COM-B 303	Human Resources Management	4	2	-	20	30	50	100	6
4	COM-B 304	Income-tax Law and Practice	4	2	-	20	30	50	100	6
5	COM-B 305	Management Principles and Application	4	2	-	20	30	50	100	6
			16	7		100	150	250	500	23

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>III</b>
<b>Name of the Course:</b>	<b>Disaster Management</b>	<b>Course Code:</b>	<b>COM-B-301</b>
<b>Credits:</b>	<b>2</b>	<b>No of Hours:</b>	<b>2Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The course Provide basic conceptual understanding of disasters and its relationships with approaches of Disaster Risk Reduction (DRR) and the relationship between Vulnerability, disasters, disaster prevention and risk reduction.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Describe various types of disasters, events, their preparedness and mitigation measures.
CO2	Understand application of disaster concepts to management.
CO3	Evaluation plan for disaster response.
CO4	Respond early warning systems for risk reductions and understand Disaster Management mechanism in India.
CO5	Apply the risk assessment and understand role of various stock holders during disasters.

## **Syllabus:**

### **Unit I: Introduction to Disaster**

Hazards and Disasters, Risk and Vulnerability in Disasters, Classification, Causes Natural Disasters (earthquakes, floods drought, landside, land subsidence, cyclones, volcanoes, tsunami, avalanches, global climate extremes), Man Made Disasters (Terrorism, gas and radiations leaks, toxic waste disposal, oil spills, forest fires), Slow Disasters and Rapid Onset Disasters Risks, Difference between Accidents and Disasters, Simple and Complex Disasters, Global trends in disasters, urban disasters, pandemics, complex emergencies, Climate change.

### **Unit II: Study of Important Disasters and Impacts**

Earthquakes and its types, magnitude and intensity, seismic zones of India, major fault systems of India plate, flood types and its management, drought types and its management,

landside and its managements case studies of disasters., Differential impacts- in terms of caste, class, gender, age, location, disability; Refugee problems, Political, Social Economics and Environmental impact of disasters. Gender and Social issues during disasters, principles of psychosocial issues and recovery during emergency situations.

### **Unit III: Mitigation and Management Techniques of Disaster**

Basic principles of disasters management, Disaster Management cycle, Disaster Mitigation, Disaster management policy, National and State Bodies for Disaster Management, Early Warning Systems, building design and construction in highly seismic zones, retrofitting of buildings, Disaster Preparedness, Disaster Preparedness for People and Infrastructure, Capacity Building, Community based Disaster Preparedness Plan Technologies for Disaster Management, Disaster Resilience.

### **Unit IV: Disaster Risk Management in India**

Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Disaster Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programs and legislation)

### **Unit V: Rehabilitation, Reconstruction & Recovery**

Disaster Response- Essential Components, Stakeholders Co-ordination in Disaster Response, Different stake holders in Disaster Relief, Human Resettlement and Rehabilitation issues during and after disasters, Reconstruction and Rehabilitation as Means of Development, Education and Awareness, Role of Various Agencies in Recovery Measures.

#### **Text Books:**

1. Disaster Management by M. M. Sulphery, PHI Learning (2 May 2016)
2. Disaster Management, by Dr. S. Arulsamy & J. JEYADEVI, Neelkamal
3. Disaster Management by Jagbir Singh, APH Publishing Corporation (2008)

#### **Reference Books:**

1. Disaster Management by Harsh K. Gupta (Editor), Universities Press (2003),
2. Handbook of Disaster Management by William L. Waugh, Crest Publishing House
3. Handbook of Disaster Management: Techniques and Guidelines by B. K. Singh, Rajat Publications

## CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>III</b>
<b>Name of the Course:</b>	<b>E-Commerce &amp; Digital Marketing</b>	<b>Course Code:</b>	<b>COM-B-302</b>
<b>Credits:</b>	<b>3</b>	<b>No of Hours:</b>	<b>3Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The course is designed to help you master the essential disciplines in digital marketing, including search engine optimization (SEO), social media, conversion optimization, web analytics, content marketing, email and mobile marketing. Digital marketing is one of the world's fastest growing disciplines.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand basic concepts of Electronic Commerce and understand advantages and disadvantages of e commerce.
CO2	Describe the concept of E Payment & Payment Gateway.
CO3	Understand search engine optimization and demonstrate models.
CO4	Apply and develop theory of Research and Competitive Intelligence.
CO5	Execute decisions based on Analytics Reporting.

## **Syllabus:**

### **Unit I: Introduction**

Introduction to Electronic Commerce, advantages and disadvantages of e commerce.

### **Unit II: Understanding E-Commerce Payment**

Payment Gateway, Modes of Electronic Payment, Threats & protections for ecommerce payment system

### **Unit III: Principles of Digital Marketing**

Defining Digital Marketing, Setting Digital Marketing Objectives, Set of activities of digital marketing: Search Engine Optimization, SEO, Search Engine Marketing -Google AdWords, Social Media Marketing: Facebook, LinkedIn, YouTube, Display Advertising – Contextual, Behavioral, Targeted, Content Marketing & Blogging, Lead Generation: Marketing Offer –



Attractive / Relevant Offer, Landing Page Offer's details with form, Conversion Page – Thank you page, Email Marketing, Video Marketing, Responsive Design, Google Analytics

## Unit IV: Search Engine Optimization

SEO Introduction, How Search Engines, Types of SEO, Keyword Research and Competitive Intelligence, On-Page Optimization, Off-Page Optimization, Duplicate Content, Design and Architecture, Local SEO, Algorithm Updates and SEO Changes, Integrating SEO with Other Disciplines, SEO Tools

## Unit V: Google Analytics

Getting Started with Google Analytics, Understanding Dashboard – Audience | Advertising | Traffic Source | Content | Conversions, Taking decisions based on Analytics Reporting, Defining Business Goals and Objectives, Tracking Social Media Traffic, Tracking SEO Traffic, Integrating your Google AdWords campaigns into Google Analytics, Measuring Tools and Methods, Measuring your Site's ROI, Introduction to Goal Conversion – Tracking the Conversions, Configuring UTMs (Custom URLs), Google Tag Manager – a brief overview.

### Text Books:

1. Digital Marketing by Vandana Ahuja, published by Oxford Publication
2. Fundamentals of Digital Marketing by Puneet Bhatia, published by Pearson.

### Reference Books:

1. Digital Business and E-Commerce Management by Chaffey and Hemphill published by Pearson
2. E Marketing - The Essential Guide to Online Marketing Free online text book published by Saylor academy [https://saylordotorg.github.io/text\\_emarketing-the-essential-guide-to-online-marketing/](https://saylordotorg.github.io/text_emarketing-the-essential-guide-to-online-marketing/)

### CO-PO&PSO Correlation

Course Name: E-Commerce & Digital Marketing												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	2	1	2	2		3	1	2	2	2	
CO2:	1	2		2			2	2		2		2
CO3:	2	1			2	1	2				2	
CO4:	2	2	3	2	2				2	2		
CO5:	2	1		2	2		2	2		2		3

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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>III</b>
<b>Name of the Course:</b>	<b>Human Resource Management</b>	<b>Course Code:</b>	<b>COM-B-303</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The course shall enhance the understanding of varied practices and processes of managing human resources and their relevance and contribution in terms of not only organization, but the other employees working therein, and also the society at large.

**Course Outcomes:**

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Match Integrated perspective on role and environment of HRM.
CO2	Implement Competency to recruit, train, and appraise the performance of employees.
CO3	Prepare rational design of compensation and salary administration.
CO4	Review ability to handle employee issues and evaluate the new trends in HRM.

**Syllabus:**

**Unit 1 Introduction to Human Resource Management**

Concept of HRM, Nature, Scope, Functions, Model of HRM; Roles and Responsibilities of HR managers; Business and organizational restructuring and its implications for human resource management; The HRM and approaches to HRM; Competitive Challenges and HRM: Workforce Diversity, Managing Protean Careers, Moonlighting Phenomenon, Psychological Contract, developmental Leadership, employee engagement.

**Unit 2 Strategy and Workforce Planning**

Strategic Planning and HR Planning: Linking the Processes, Methods and Techniques of Forecasting the Demand and Supply of Manpower, Turnover and Absenteeism, Job Analysis,

Job Design and Re-design: Job enlargement, Job Enrichment, Corporate Strategy and Human resource management; HRM and culture management, Managing HR after mergers and acquisitions.

### **Unit 3 Expanding the Talent Pool**

Recruitment, Selection, Placement and Socialization – Induction & Orientation, Training and Development, Performance Appraisal & Performance Management, Potential Appraisal, Career Planning & Development, Succession Planning, Job Evaluation & Compensation Management, HRM Competencies: Role of HR Generalists and HR Specialists, Balance Scorecard (BSC), Idea underlying BSC, Research by Kalpan and Norton Introducing BSC-step By- Step.

### **Unit 4 Maintaining HR**

Quality of Work life, Work Life Balance, Work Stress & Counselling, Employee Welfare, Employee Empowerment, Employee Engagement, Overview of Industrial Relations

### **Unit 5 Contemporary Issues in HR**

Contemporary Issues in HR- Strategic Human Resource Management, International Human Resource Management, Wellness Programs and Green HRM: Different working pattern (e.g. day work, shift systems, flexi-time, working at home, casual employment) Human Resource Information Systems and e-HR for the digital age, Competency mapping, Empowering managers through positive political skills, Mentorship, Introduction to Human Resource Analytics.

### **Text Books**

1. Dessler, G. & Varkkey B. (2015), Human Resource Management, 14/e, Pearson Education.
2. Denisi, A., Griffin, R. and Sarkar, A. (2016), HR: A South Asian Perspectives, 1/e, Cengage Learning (India Edition)

### **Reference Books**

1. Mondy, W., (2016), Human Resource Management, 14/e, Pearson Education.
2. Durai, P. (2016), Human Resource Management, 2/e, Pearson Education.
3. Ivancecich, J.M. (2016), Human Resource Management, 11/e, Mc GrawHill Education.
4. Byars, L.L., & Rue, L.W., (2013), Human Resource Management, 10/e, Mc GrawHill Education.

## CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>III</b>
<b>Name of the Course:</b>	<b>Income Tax Law and Practice</b>	<b>Course Code:</b>	<b>COM-B 304</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

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

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Able to name Income Tax, 1961 and define various terms used in it.
CO2	Discuss computation of Income under Various heads.
CO3	Able to calculate tax liability.
CO4	Design tax planning.
CO5	Compare with new and old Tax rates.
CO6	Calculate tax liability of different forms of Business.

## **Syllabus:**

### **Unit I: Introduction**

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN), Residential status; Scope of total income on the basis of Residential status Exempted income under section 10

### **Unit II: Computation of Income under different heads-1**

Income from Salaries; Income from house property

### **Unit III: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources.

## Unit IV: Computation of Total Income and Tax Liability

Income of other persons included in assesses total income; Aggregation of income and set off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.

## Unit V: Preparation of Return of Income Practical Lab 26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

### Text Book:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., NewDelhi.

### Reference Book:

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

### CO-PO&PSO Correlation

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

**Note:**1: Low2.: Moderate 3: High

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>III</b>
<b>Name of the Course:</b>	<b>Management Principles and Application</b>	<b>Course Code:</b>	<b>COM-B305</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The basic objective of this course is to familiarize the students with the basics of management and its far-reaching applications in management studies.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the basic concepts of management
CO2	Analyze and evaluate the various classical and contemporary management principles and theories.
CO3	Apply the various management theories to solve real time management problems
CO4	Develop various managerial skills for effective planning, organizing and co-ordination
CO5	Examine the various leadership theories and leadership Style
CO6	Develop the enhance the communication and Co-ordination skills for effective communication and coordination
CO7	Evaluate the various controlling techniques for budgetary and non-Budgetary control

## **Syllabus:**

### **Unit I: Introduction**

Management an Overview (Process, Activity, Discipline), Management Defined, Features and Functions of Management, Managerial Roles and responsibilities, Management Discipline as Art or Science, Understanding Management and Administration, Managerial Skills, Levels of Management.

### **Unit II: Management Thoughts**

Early Classical Approaches- Scientific Management, Contribution and limitation of Scientific Management, Henry Fayol's 14 Principles of Management, Neo-Classical Approaches – Human Relations Movement. Behavioral Approach-Douglas, McGregor, Abraham Maslow, Modern Approaches- Quantitative Approach, Social System Approach. Contingency Approach – Lawrence& Lorsch, MBO - Peter F. Drucker

### **Unit III: Planning and Decision Making**

Definition of Planning, Nature of Planning, Importance of Planning, Types of Planning, Process of Planning, Advantages& Disadvantages of Planning, steps in Planning, Decision Making- Concept, Significance and types of decisions.

### **Unit IV: Organizing**

Concept, Process of Organizing, Forms of Organizational Structure, Formal and informal organization, Line and staff structure Functional structure, Span of Control.

### **Unit V: Leadership**

Concept of Leadership: Influence, Functions of Leaders, Leadership Style, Leadership Development, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory)

### **Unit-VI: Communication and Co-ordination**

Process, Importance of Communication, Communication Channels, Barriers to Communication, Co-ordination-concept and relevance

### **Unit-VII: Controlling**

Definition, importance of controlling, Characteristics of control, Control process, Types of Control System, Essentials of good Control Systems, Techniques of Control, Budgetary and Non-Budgetary Control-concept, PERT/CPM.

### **Text Books:**

1. Principles And Practices of Management. L M Prasad, Sultan Chand & Sons
2. Management, Stoner and Freeman, Prentice Hall of India.
3. Essentials of Management, Koontz and Heinz Weihrich, Mc Graw Hill.
4. Management, Robbins & Coulter, Prentice Hall of India.

### **Reference Books:**

1. Principles of Management, Gilbert, Mc Graw Hill.
2. Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, Hillier Frederick S. and Hillier Mark S, Mc Graw Hill



3. Management, A Global and Entrepreneurial Perspective, Wehrich Heinz & Koontz Harold, Mc Graw Hill
4. Principles of Management, P.C.Tripathi and P.N.Reddy, Mc Graw Hill.

### CO-PO & PSO Correlation

Course Name: Management Principles and Application												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3			1			2			2	2	
CO2:		1				1	3	1	2	2		2
CO3:	2				2		2		2		2	
CO4:	3			2			2			2	2	
CO5:		1				1	1			2		2
CO6:					1		2	1	2		2	
CO7:	2			2			2		3			2

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

## FORTH 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-401	Cost Accounting	4	2	-	20	30	50	100	6
2	COM-B-402	Indirect Tax Law	4	2	-	20	30	50	100	6
3	COM-B-403	Indian Financial System	4	2	-	20	30	50	100	6
4	COM-B-404	Macroeconomics	4	2	-	20	30	50	100	6
			16	8		80	120	200	400	24

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>IV</b>
<b>Name of the Course:</b>	<b>Cost Accounting</b>	<b>Course Code:</b>	<b>COM-B 401</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** This course offers lectures, case studies to impart teaching and learning to develop problem solving approaches. It provides in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making. The theory and practice of cost accounting with emphasis on its use for planning and control.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand & familiarize with the concept of cost accounting and examine its usefulness in controlling cost.
CO2	Applying the knowledge on preparation of cost sheet in organization practical point of view.
CO3	Analysis material cost by various methods of pricing material issues. Analyze wage payments issues and measure its impact on labour
CO4	Demonstrate the elements of cost overheads with accounting procedure of costing
CO5	Evaluate the implication of Job, batch and contract costing

## Syllabus:

### Unit I: Introduction

Cost, Costing, cost accounting concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Difference between cost accounting and financial accounting; Elements of cost, Role of a cost accountant in an organization.

### Unit II: Cost Concepts and Cost Sheet

Cost, Cost Unit, Cost objective, Cost Center, Profit Center, Classification of Costs, Activity, Fixed, Variable cost, Semi-variable Costs; Product, and Period Costs; Direct and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down and Sunk Costs; Controllable and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed/Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost

Ascertainment; Components of total Cost, Preparation of Cost Sheet.

### Unit III: Elements of Cost: Material and Labour

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive Schemes-Halsey, Rowan, Taylor's Differential piece wage.

### Unit IV: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based costing.

### Unit V: Cost Ascertainment

Unit costing; Job, batch and contract costing; Operating costing.

#### Text Books:

1. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education

#### Reference Books:

1. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
2. Rajiv Goel, Cost Accounting. International Book House
3. Singh, Surrender. Cost Accounting, Scholar Tech Press, New Delhi

#### CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>IV</b>
<b>Name of the Course:</b>	<b>Indirect tax laws</b>	<b>Course Code:</b>	<b>COM-B-402</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The objective of the course is to impart basic knowledge of the provisions of the indirect tax. Able to understand taxation structure in India. Able to understand basic provisions regarding two major acts contributing to Government Funds. Acquire knowledge about valuation of goods under Customs Act and clarity about the concept of “One Nation One Tax “. Availability of Input tax credit. Get acquainted with basic knowledge of registration and e-filing process under GST Act.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Students would explain the various terms related to Goods and Service tax (GST).
CO2	Students would distinguish the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply
CO3	Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
CO4	Students would analyze whether a person is required to obtain registration under GST law.
CO5	Students would discuss the time, place and value of supply.
CO6	Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.

**Syllabus:**

**Unit I:**

Indirect Taxes: basic features, Difference between Direct and Indirect taxes. Indian Taxation Structure. Central Excise Duty: Meaning, definitions, Kinds of excise duty, excise ability and manufacture, Classification of excisable goods and Valuation of excisable goods.

## Unit II:

Taxation: Significance, Basic Principles, Direct and Indirect taxes, Nature of Indirect taxes, advantages, and limitations. Assessment Procedure, Various authorities under Excise Law and their powers, Clearances of excisable goods.

## Unit III:

Service tax: features, computation, collection, and recovery of service tax and assessment procedure. Customs Duty: definitions, types of duties, levy of customs duties, collection, and exemption from customs duties. Warehousing and Duty Drawback. Value Added Tax: features, computation and benefits of VAT. Goods and Services Tax (GST) Law, Foreign Trade Policy to the extent relevant to the indirect tax laws.

## Unit IV:

Central Sales Tax: Features, Definitions, and Principles of Central Sales (Relating to interstate sales, intra-state sales, and sales in the course of import and export including penultimate sales). Registration of dealers, Procedure of assessment.

## Text Books:

1. Chanchal Kr Nag, "Direct & Indirect Tax Laws & Practice", NCB Agency.
2. Ahuja, Dr. Girish and Gupta, Dr. Ravi, "Direct Taxes Law & Practice including Tax Planning", 18th Edition 2008-09, Bharat Law House Pvt. Ltd.

## Reference Books:

1. Singhanian, Dr. Vinod K. and Singhanian, Dr. Kapil, Direct Taxes Law & Practice with Special
2. VS Datey, "Indirect Tax Laws", CHH India.

## CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>IV</b>
<b>Name of the Course:</b>	<b>Indian Financial System</b>	<b>Course Code:</b>	<b>COM-B403</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To enlighten the students with the Concepts & Practical dynamics of the Indian Financial System, Markets, Institution and Financial Services.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand recall and relate money market instrument, underwriting of shares, Government Securities, Leasing, Credit Rating, and Hire Purchase.
CO2	Describe and relate various instrument of Financial Market, Mutual Fund and distinguish between hire purchase and leasing.
CO3	Apply purchasing and dealing in stock market.
CO4	Design and develop to act as a Venture Capitalist and Maximize their return.
CO5	Invent and compare various investment opportunities.

## **Syllabus:**

### **Unit I:**

Introducing various components of the Indian financial system: financial markets, financial institutions, financial services. Classification of the Indian financial market, characteristics and functions of the financial market, introducing the money market and capital market. Introduction to primary market, functions of primary market, Underwriting, methods of floating new issue, Principal steps of a public issue, Issue pricing, Case on IPO.

### **Unit II:**

What is a stock exchange? recognition of stock exchanges, listing of stocks, registration of brokers, online trading system, demutualization of stock exchanges. stock market trading, requirements for a retail investor to trade in stock market. Government Securities Market,

features of government securities, terms and conditions applicable to government securities, types of government securities, repos, Primary Dealers, Retail Debt Market.

### Unit III:

Credit Rating, Importance of credit rating, factors affecting rating, instruments for rating, credit rating agencies and ratings, emerging avenues of rating services, Leasing, origin and development, classification, difference between Operating and Financial Lease, advantages & disadvantages of leasing, Hire Purchase, difference between leasing and hire-purchase, cases on leasing.

### Unit IV:

Mutual Fund, History, classification structural arrangement, Net Asset Value, Advantages of investing in mutual funds, Depository Receipts, ADRs and GDRs, mechanism, features of depository receipts, Venture Capital, features, scope of venture capital, methods of venture financing in India, venture capital players in India, case on venture capitalism. Angel Investing.

### Text Books:

1. Gordon and Natarajan - Financial Markets and Services, Himalaya Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications.

### Reference Book:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications

### CO-PO&PSO Correlation

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

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



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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>IV</b>
<b>Name of the Course:</b>	<b>Macroeconomics</b>	<b>Course Code:</b>	<b>COM-B404</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** This course offers lectures and case studies to illustrate the impact of macroeconomic variables on our economy, and to make understand about the role of macroeconomic tools in economic growth as well macroeconomic conditions of the domestic and global economy.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Relate elementary theoretical foundation of key issues and policies.
CO2	Understand Macroeconomics variables and its implication in the real economy.
CO3	Illustrate Keynes's theory of employment and its implication for real-life economic fluctuations.
CO4	Apply the AD-AS model to explain the equilibrium level of real GDP and Price level.
CO5	Analyze inferences of government schemes and policies through the concept of monetary and fiscal policy.
CO6	Evaluate impact of inflation and interest rate on the GDP and level of unemployment.

## Syllabus

### Unit I: Nature and Scope of Macroeconomics

The origin and roots of macroeconomics, major issues and concerns of macroeconomics. The role of government in the macro economy, why a separate study of macroeconomics, importance of macroeconomics. circular flow of income, concept of national income aggregates, numerical problems to find out national income, personal income and personal disposable income.

### Unit II: Keynes Theory of Employment

Principle of effective demand, determination of the equilibrium level of employment by effective demand. Under employment equilibrium: The problem of demand deficiency. Keynes

money-wage rigidity model. types of unemployment, Determination of national income: Basic Keynesian model with numerical, Macroeconomic equilibrium: AD-AS model, Policy implications of Keynes's theory of employment and income.

### **Unit III: Consumption, Savings and Investment**

Consumption function: Linear and non-linear consumption functions. Saving functions, Keynes theory of consumptions, post-Keynesian theory of consumption: Relative income theory of consumption, Life cycle theory of consumption, Permanent income theory of consumption, Investment demand: Types of investment, marginal efficiency of capital, Accelerator theory of investment. Investment multiplier. Paradox of thrift, The Keynesian explanation of great depression: the impact of multiplier.

### **Unit IV: Money**

Nature and functions of money, four measures of money supply, money multiplier, IS-LM model, money market and goods market equilibrium, IS-LM: explaining roles of fiscal and monetary policies. Quantity theory of money: Fishers, Cambridge approach, Liquidity preference theory.

### **Unit V: Inflation and Business cycle:**

Inflation: Demand pull inflation, Cost-push inflation, Stagflation, Effects of inflation: on real income, on output, on distribution of income and wealth. WPI and CPI. Philips curve, Measures to control income Phases of business cycle, Sunspot theory of business cycle. Hawtrey's monetary theory of Business cycles, Under consumption theory, Wicksell's over-investment theory. Samuelson's model of Business cycles.

### **Unit VI: Open Economic Macroeconomics**

India's fiscal deficit and economic growth, role of fiscal deficit and economic growth, Balance of Payments, causes and correction of BOP disequilibrium. Foreign exchange rate: types, purchasing power parity theory, devaluation, depreciation, Bretton woods system, free trade vs protection

### **Text Book:**

1. H L Ahuja: Macroeconomics theory and practices, S. Chand

### **Reference Books:**

1. J.M Keynes – The general theory of employment, interest and money Macro Economics, Atlantic
2. R. Froyen- Macro Economics, Pearson
3. R Dornbusch, S Fischer and R Startz, Macroeconomics, McGraw-Hill

## CO-PO&PSO Correlation

Course Name: Macro Economics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
<b>CO1:</b>		2							2			3
<b>CO2:</b>	2			1		2		1	2		3	
<b>CO3:</b>	2		1		2					3		
<b>CO4:</b>	2		1			2	2		3			2
<b>CO5:</b>		1		2		1		2		3		2
<b>CO6:</b>		1		1		2	2	1	3			2

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

### FIFTH 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-501	Computer Applications in Business	4	2	-	20	30	50	100	6
2	COM-B-502	Marketing Management	4	2	-	20	30	50	100	6
4	COM-B-503-A	Management Accounting				20	30	50	100	6
	COM-B-503-B	Indian Banking System	4	2	-					
	COM-B-503-C	Capital Market Operations								
5	COM-B-504-A	Working Capital Management	4	2	-	20	30	50	100	6
	COM-B-504-B	Merchant Banking								
	COM-B-504-C	Financial Services								
4	COM-B-505	Summer Internship Project	4	-	-	-	50	50	100	4
		<b>Semester - V Total</b>	20	8	-	80	180	250	500	28

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Computer Applications in Business</b>	<b>Course Code:</b>	<b>COM-B 501</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours</b>	<b>6Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To understand the strategic role of information technology in business. Along with imparting skills of MS office. Introducing the conceptual understanding of role of analytics in business. Finally, to practice the tools used in data analytics.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the need and importance of IT and analytics tools on business.
CO2	Describe and use some IT tools applicable in businesses.
CO3	Apply MS office tools such as word processors, PPT and excel.
CO4	Execute the basic data analysis using excel

## **Syllabus:**

### **Unit I:**

IT strategy, tactics and knowledge for managers, What Is an Information System? components of information system, Systems Development Life Cycle (SDLC), components of hardware and software, business process and business process redesign, user experience design, designing the layout of an app.

### **Unit II:**

Introduction to key programs of MS office, working on MS word, MS excel and MS PowerPoint.

### **Unit III:**

Overview and importance of data analytics Understanding data analytics; difference and relationship among data analysis, data analytics and data science; descriptive, predictive and prescriptive analytics.

## Unit- IV:

Internet: Internetworking, Concepts, Internet Protocol Addresses, WWW Pages & Browsing, Security, Internet Applications, Analog & Digital Signals, Bandwidth, Network Topology, Packet Transmission, Long Distance communication, Network Applications. E-mail. Introduction to database: Concept, characteristics, objectives, Advantage & limitations, entity, attribute, schema, subschema.

## Text Books:

1. Williams and Sawyer (2019) Using information technology: a practical introduction to computers & communications McGraw-Hill Education (India) Pvt ltd
2. Jeffrey D. Camm, James J. Cochran Michael J. Fry et al (2015) Essentials of Business Analytics (CENGAGE)

## Reference Books:

1. U Dinesh Kumar (2017) Business Analytics: The Science of Data - Driven Decision Making Publisher (WILEY)
2. S. Christian Albright and Wayne L. Winston (2019) Business Analytics: Data Analysis & Decision Making, 6E (CENGAGE)

## CO-PO&PSO Correlation

Course Name: Computer Applications in Business												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1			2			2			3
CO2:	2								2		2	
CO3:	2		2		1				2			
CO4:		3					2		2	3		

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Marketing management</b>	<b>Course Code:</b>	<b>COM-B 502</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Objective:** Marketing management course enables a student to understand the fundamentals of marketing concept and the role marketing plays in business. This course enables a student to understand the 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	TO understand, remember and comprehend basic marketing concepts.
CO2	Describe develop skills and ability Identify & evaluate Market Segments and Targeting
CO3	Implementing and developing the pricing and distribution strategies for products and services
CO4	Apply the various promotional mix tools for promotion of the products and services

## **Syllabus:**

### **Unit I:**

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

### **Unit II:**

Consumer Buying Behavior: Factors Influencing Buying Behaviour, Buying Decision Process. Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

### **Unit III:**

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labelling.

## Unit IV:

Pricing Decision: Pricing Policies and Strategies. Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution. Promotion Decisions: Communication Process.

## Unit V:

Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Recent trends in online marketing; e- marketing, mobile marketing and social media marketing.

## Text Books:

1. Kotler, P., Marketing Management: Analysis, Planning, Implementation & Control, Prentice Hall of India, New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Planning, Control, MacMillan Press, New Delhi.

## Reference books:

1. Czinkota, M.R. and Kotabe. M., Marketing Management, Vikas Publishing, New Delhi.
2. Perreault, W.D. and Jerome, E.M., Basic Marketing, Tata McGraw Hill, New Delhi.
3. Zikmund, A., Marketing, Thomson Learning, Mumbai.

## CO-PO & PSO Correlation

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

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



<b>Programme</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Management Accounting</b>	<b>Course Code:</b>	<b>COM-B 503-A</b>
<b>Credits:</b>	<b>3</b>	<b>No of Hours:</b>	<b>3 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Develop an understanding of different types of accounting i.e., Management, Cost and Financial Accounting
CO2	Create and apply Standards and Budgets for Planning and Controlling purposes
CO3	Analyze and Interpret the Financial data in order to help Management to take decisions, make Policies, Strategies and control the Organization effectively
CO4	Develop knowledge and understanding of how to prepare and process basic Cost and Quantitative information.
CO5	Support management in Planning and decision-making in a variety of Business contexts.

## **Syllabus:**

### **Unit I: Introduction**

Management Accounting: Meaning, definition, nature and scope of Management Accounting; Objectives of management accounting, functions of management accounting, importance of Management accounting Comparison of Management Accounting with Cost Accounting and Financial Accounting

### **Unit II: Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, Objectives, Functional budgets. Fixed and flexible budgets. Zero base budgeting.

### **Unit III: Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, Advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances.

## Unit IV: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Margin of safety, Key factor

## Unit V: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various Short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process Further, operate or shut down. Pricing Decisions: Major factors influencing pricing Decisions, various methods of pricing.

### Text Books:

1. Arora, M.N. Management Accounting Vikas Publishing House, New Delhi.
2. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.

### Reference Books:

1. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education

### CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Indian Banking System</b>	<b>Course Code:</b>	<b>COM -B 503 - B</b>
<b>Credits:</b>	<b>3</b>	<b>No. of Hours:</b>	<b>3 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To give the students a comprehensive understanding of the Indian Banking Systems, central banking, monetary policy, banking policy reforms, social banking initiatives, financial inclusions, banker-customer relationships and prudential norms and exposures.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the concept of banking
CO2	Analyze the role of central bank and monetary policy
CO3	Execute policy reform and innovation in banking
CO4	Apply application of social banking in Indian banking system

## **Syllabus:**

### **Unit I: Introduction to Banking**

Origin and evolution of banks, meaning and definition of banking. Structure of Indian Banking system-classification of banks, Scheduled and Non-Scheduled Banks, Scheduled Commercial Banks – public sector banks, private sector banks, foreign banks, Regional Rural Banks), Cooperative Banks – Rural Cooperative Banks (state central, district central and primary agricultural societies) , Urban Cooperative Banks, Development Banks (IFCI, IDBI, EXIM, SIDBI, NABARD). Functions of commercial banks – primary and secondary functions (conventional and innovative functions), Credit creation, Retail banking products

## **Unit II: Central Banking and Monetary Policy**

Reserve Bank of India, organization and management of RBI, Functions of RBI, Regulatory measures: Bank Rate, Repo Rate and Reverse Repo Rate, CRR, SLR, Open Market Operations, Liquidity Adjustment Facility (LAF) , MSS, Marginal Standing Facility (MSF).

## **Unit III: Policy Reforms and Innovations in Indian Banking**

Banking sector reforms: Narasimhan Committee Report I and II – Prudential norms: Capital Adequacy norms, Classification of Assets and Provisioning, – NPA – Causes and Remedial Measures, Banking Ombudsmen Scheme, Technology driven developments – ATM, Debit cards, Credit cards, Mobile banking, Internet banking, CORE banking- EFT: NEFT, RTGS, SWIFT, Green Channel- Cheque Truncation System, Payment Banks and Small Finance Banks, CIBIL, KYC. Banking sector's response to calamities/pandemic.

## **Unit IV: Social Banking Initiatives in Indian Banking**

Nationalization of Banks and its Objectives, Social Banking: Lead bank scheme, Service Area Approach, Village Adoption Scheme, DRI Scheme, Priority Sector Lending, Rural banking: Institutional arrangement for Rural Financing and their functions: NABARD, Micro- Finance, RRBs, LDBs, Co-operative banks, financial inclusion: financial inclusion Delivery models, Pradhan Mantri Jan Dhan Yojana.

## **Unit V: Banker and Customer**

Meaning and Definition, General relationship – Debtor & Creditor, Agent & Principal, Trustee & Beneficiary, Special Relationship – Obligations, Rights a Banker – Right of General Lien, Right of to combine accounts, Right of appropriation, Right to charge interest, commission and incidental charges, Procedure of Opening Deposit accounts- - Closure of accounts, Meaning of Cheque, Requisites of a valid cheque, Parties involved in a cheque, Types of cheques – Bearer & Order cheques, Gift Cheque, MICR cheque, Dating of cheques, Mutilated Cheque, Material Alterations, Dishonor of cheques, Crossing of Cheques – Meaning and Types, Double Crossing, Not Negotiable Crossing and Account Payee Crossing, Endorsement – Meaning, Requisites of a valid endorsement, Types of Endorsement, Difference between Crossing & Endorsement.

## **Unit6: Prudential and Exposure Norms, NPAs and Capital Adequacy**

Prudential norms relating to Credit/Advance portfolios, Prudential norms for classification, valuations and operations of investment portfolios by banks, exposure norms, Management of NPAs, Debt Recovery Tribunals (DRTS), SRFAESI Act, Insolvency and Bankruptcy Code (IBC), Basel-II Framework, Capital Funds, Capital Charge for Credit Risk, External Credit Assessments, Credit Risk Mitigation, Capital Charge for Market Risk, Capital Charge for Operational Risk, Market Discipline. Risk Management

in Banks-Banking Risks, Asset Liability Management Practices, Credit Risk Management, Operational Risk Management, Stress Testing.

**Text Books:**

1. Gordon and Natarajan–Banking Theory Law and Practice
2. Tandon M.L-Banking Law and Practice in India
3. Maheshwari.S.N.-Banking Law and Practice

**Reference Books:**

1. Shekar.K.C-Banking Theory Law and Practice
2. D Muraleedharan–Modern Banking
3. Varshney–Banking

**CO-PO&PSO Correlation**

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Capital Market Operations</b>	<b>Course Code:</b>	<b>COM-B-503-C</b>
<b>Credits:</b>	<b>06</b>	<b>No of Hours:</b>	<b>6</b> <b>Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To familiarize the students with the operations in capital markets. This course will help the students to know different components and players of capital markets.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	To understand the overall Indian Financial System
CO2	To discuss the primary and secondary markets
CO3	To describe the clearing and settlement system
CO4	To evaluate the models to value equities
CO5	To understand the trading systems
CO6	To discuss the legal system in the capital markets

## **Syllabus:**

### **Unit 1 - Indian Securities Market**

Meaning and definition of Equity Shares - Growth of Corporate Sector and simultaneous growth in number of equity Shareholders-Separation of Ownership and Management in the Company- Development of Equity Culture in India and Current Position. Market segments, Primary market, Secondary market, products and participants, Derivatives market, corporate and government securities market; NSE membership - stock brokers, sub-brokers, broker-clients' relationship, trading mechanism, code of ethics etc.

## **Unit 2 - Primary and Secondary Markets**

Primary Market-IPO, Book building method, offer for sale, Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus- ASBA - Green Shoe Option- Sweat Equity- ESOP- Right Issue of Shares- ADR- GDR- IDR Secondary Market - Definition and Functions - Evolution and Growth – NSE, BSE, SME Exchanges and overseas Stock Exchanges - Recent developments- Merger of SEBI with FOMC - Stock market indices-Sensex, Nifty and other indices.

## **Unit 3 - Clearing and Settlement**

Introduction, key terminologies, Transaction cycle, Settlement process, Settlement agencies, Risks in settlement, Securities settlement, Funds settlement, Shortages handling, Risk containment measures, international securities, identification number, Demit and Electronic transfer of securities, Investor protection fund, Clearing software – data and reports download, file transfer protocol.

## **Unit 4 - Valuation of Equities**

Fundamental Valuation Concepts - Elementary statistical concepts, understanding financial statements, time value of money and equity research. Factors affecting Share Prices – Balance Sheet Valuation- Dividend Discount Model- Price Earning Model- Fundamental Analysis - Macroeconomic Factors, Market Related Factors.

## **Unit 5 - Trading Systems and Strategies**

Trading System in Stock Exchange: Introduction, NEAT & BOLT, Screen Based Trading System (SBTS), Market Phases, Order Management, Trade Management, Market Window Operations and Auction. Trading Strategies: Long v/s Short and Brief Introduction to Hedging, Daily Settlement and Market Margins. Trading Introduction, NEAT system, Market types, corporate hierarchy, local databases, market phases, order management, trade management, auction, limited physical market, RETDEBT market (RDM), trading, information downloaded to trading members and internet broking.

## **Unit 6 - Legal Framework**

Introduction to various Acts governing securities Market - Securities Contracts (Regulation) Act, 1956, Securities Contracts (Regulation) Rules, 1957, Securities and Exchange Board of India Act, 1992, SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992, SEBI (Prohibition of Insider Trading) Regulations, 1992, SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Markets) Regulations, 2003, The Depositories Act, 1996, Indian Contract Act, 1872, The Companies Act, 1956, Income Tax Act, 1961, Money Laundering Act, 2002;

## Text Books:

1. Capital Market (Dealers) Module, Workbook from NSE.
2. Dhankhar, J N., Indian Capital Market in Operation, Skylark Publications.

## Reference Books:

1. Choudhry, Moorad, Capital Market Instruments, Prentice Hall.

## CO-PO&PSO Correlation

Course Name: Capital Market Operations												
	Program Outcomes								PSOs			
Course Outcomes	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



<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Working Capital Management</b>	<b>Course Code:</b>	<b>COM-B-504-A</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To make students understand the concept of working capital, its management, financing and in-depth study on various components of working capital.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	To understand working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility also evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
CO2	Evaluate investigate funds flow cycles and their impact on working capital management objectives.
CO3	Execute analytical skills, tools and techniques to enhance the decision-making process.
CO4	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
CO5	Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.

## **Syllabus:**

### **Unit 1: Introduction**

Introduction, meaning, concepts, classification and importance of working capital, Relevance of current assets and current liabilities in the balance sheet, Objectives of WCM. Factors determining working capital requirements, Assessment and forecasting of working capital requirements, operating cycle, Weighted Operating cycle Relevance of current assets and current liabilities and their inter-relationship, Management of different current assets.

### **Unit 2: Working Capital Financing**

Financing working capital- Hedging approach, conservative approach and aggressive approach. Sources of finance, Tondon and Chore committees on Bank finance.

### **Unit 3: Management of Inventory.**

Inventory- meaning of inventory, nature, motives for holding inventory, Risk and cost of holding inventory, Inventory management models, determining stock levels and safety stocks, Types of organizations holding inventory, Inventory strategies & techniques, Inventory strategies & techniques. Cases on Inventory Management

#### **Unit 4: Management of Accounts Receivables**

Receivable- Meaning, concept and features, Creation and size of accounts receivables, Motives of extending credit, Limitations of A/Rs, Determining maximum length of credit period, Credit terms, Factoring- concept, features, process of factoring, advantages and disadvantages.

#### **Unit 5: Cash management**

Meaning and concept, Motives for holding cash, Cash flow presentation as per IFRS, NOCF & priority outflows, Management of liquidity, Measurement of liquidity, Window dressing, Certainty model by Baumol, Uncertainty model by Miller & Orr, Cash flow forecasting, Cash collection system.

#### **Text Books:**

1. P. Pariswami: Working Capital Management, Himalaya Publishing House
2. H. Bhattachacharya: Working Capital Management Strategy and Techniques, PHI

#### **References:**

1. Rustagi. R.P: Working Capital Management, TaxMan.

#### **CO-PO&PSO Correlation**

<b>Course Name: Working Capital management</b>												
<b>Course Outcomes</b>	<b>Program Outcomes</b>								<b>PSOs</b>			
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>CO1:</b>	2		2	3	1			3	3		2	
<b>CO2:</b>		2				2				2		2
<b>CO3:</b>			2	2			2		3			2
<b>CO4:</b>		2			2			1		2	2	
<b>CO5:</b>	2		3	1		3		2	2	2	1	3

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Merchant Banking</b>	<b>Course Code:</b>	<b>COM-B-504-B</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** Have understanding of the Role of Merchant Banker in Designing Capital Structure and Instruments, Book Building, Preparation of Prospectus, Advertising, Underwriting and Private Placement. Legal and Regulatory Framework, Relevant Provisions of Companies Act-SERA-SEBI Guidelines-FEMA etc., Relation with Stock Exchanges.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understanding of the financial structure in India and various regulations in the Merchant Banking Domain
CO2	knowledge on public issue management mechanism, various forms of issues, role of issue manager, SEBI guidelines and marketing of securities.
CO3	Analyze insights on recent trends in financial services, merger and acquisition, portfolio management services and credit rating.
CO4	Describe on other fund based financial services such as consumer credit, real estate financing, bill discounting, factoring and venture capital.
CO5	Apply the rules and regulations governing the Indian securities market.

## Syllabus:

**Unit I:** Introduction to Capital Market, Introduction to the Merchant Banking, Concept and Evolution of Merchant Banking, Merchant Banking in India, Regulatory Framework for Merchant Bankers in India

**Unit II:** Registration, Code of Conduct & General Obligations of Merchant Bankers in India, Introduction, Registration of Merchant Bankers, Code of Conduct for Merchant Bankers, General obligations and Responsibilities, Redressal of Investor Grievances and SCORES, Issue Management – Important Terms, Understand the various terms related to Offering

**Unit III: Issue Management – Process and Underwriting;** Issue Management, Obligations Relating to Issues, Pricing of Issue, Underwriting, Issuance Conditions and Procedures,

Minimum Subscription, Allotment, Refund and Payment of Interest, Post Issue Functions, Reporting and Compliance

### **Issue Management – General Obligations of Merchant Bankers and Due Diligence**

General Obligations of Merchant Bankers with regards to Issue Management, Preferential Issue, Qualified Institutional Placement, Rights issue, Indian Depository Receipts

### **Unit IV: Other Merchant Banking Activities-Mergers, Acquisitions & Takeovers**

Mergers, Acquisitions & Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

### **Other Merchant Banking Activities – Disinvestment, Buyback of Equity Shares**

Disinvestment, Role of Merchant Banker in Buy back of Equity Shares, Role of Merchant Banker in Delisting of Shares, Role of Merchant Bankers in Issue and Listing of Debt Securities, Role of Merchant Banker in Share Based Employee Benefits, Role of Merchant Banker in cases where exit opportunity is required to be given to dissenting shareholders, Role of Merchant Banker in Issue of Securities by SME

#### **Text Books:**

1. Manual of Merchant Banking, Bharat Publishing house, Dr.J.C.Verma
2. Merchant Banking Principle and practice, New Age International Publisher, Machiraju.H.R

#### **Reference Books:**

1. Merchant Banking and Financial services, Tata McGraw hill Education private limited, Dr.S.Guruswamy
2. Guide to SEBI Guidelines – Bharat Publishing House, K. SEKHAR

### **CO-PO&PSO Correlation**

<b>Course Name: Merchant Banking</b>												
<b>Course Outcomes</b>	<b>Program Outcomes</b>								<b>PSOs</b>			
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
CO1:	1		2						3		2	
CO2:		2			1			2		2		3
CO3:	1			2		1						
CO4:		1			2		2	1			3	
CO5:	2		2						3	2		
CO 6:		1			2						3	2

**Note:**1: Low2.: Moderate 3: High

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<b>Programme</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Financial Services</b>	<b>Course Code:</b>	<b>COM-B-504-C</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>4</b> <b>Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To familiarize the students with the Indian financial system.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the Concepts & Practical dynamics of the Indian Financial System, Markets, Institution and Financial Services.
CO2	Develop and identify thorough grasp of Money Market and its Instrument, Capital Market, Merchant Banks and Mutual fund.
CO3	Analyze, discover and survey merchant banking, Financial Market, Depository Receipt, Hire purchase and leasing system and explain the credit rating process adopted by the various institution.
CO4	Discuss Mutual Fund works, synthesis and develop many ideas of Investment like Depository Receipt, Venture Capitalist and Angel Investing.
CO5	The subject of finance, provides the knowledge about Credit Ratings

## Syllabus:

### Unit 1

Introduction to financial services, financial services in the Indian financial system, Concept of financial intermediation, capital and money market services, Primary market services, secondary market services, Institutions involves in these services, recognition of stock exchanges, listing of stocks, registration of brokers, online trading system, demutualization of stock exchanges. Stock market trading, requirements for a retail investor to trade in stock market.

### Unit 2

Money market services - call money market, major characteristics of call money market, operations in the call money market, participants of call money market, purpose of call money market, Certificate of Deposits, features of CDs, RBI guidelines on CDs, format of CDs, payment of certificate, reporting, Commercial Bill, types of commercial bills, operations in bill market, New Bill Scheme 1970, Commercial Paper, features of Commercial Papers, RBI

Guidelines on commercial papers, issuing and paying agent, Treasury Bills, types of treasury bills, operations and participants.

### Unit 3

Merchant Banking, Origin, merchant banking in India, scope of merchant banking, categories of merchant banks, services of merchant banks, merchant banks in the market making process, Leasing, origin and development, classification, difference between Operating and Financial Lease, advantages & disadvantages of leasing, Hire Purchase, difference between leasing and hire purchase, cases on leasing.

### Unit 4

Depository Receipts, ADRs and GDRs, mechanism, features of depository receipts, Government Securities Market, features of government securities, terms and conditions applicable to government securities, types of government securities, repos, Primary Dealers, Retail Debt Market, Venture Capital, features, scope of venture capital, methods of venture financing in India, venture capital players in India, case on venture capitalism. Angel Investing.

### Text Books:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications

### Reference Books:

1. Indian Financial System Elegant Publication

### CO-PO&PSO Correlation

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

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>V</b>
<b>Name of the Course:</b>	<b>Summer internship project</b>	<b>Course Code:</b>	<b>COM-B-505</b>
<b>Credits:</b>	<b>4</b>	<b>No of Hours:</b>	<b>4 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The objective of the summer internship is to equip the students with the knowledge of actual functioning of an organization and problems faced by them for exploring feasible solutions.

**Course outcomes:** After completion of the course Students will be able to:

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand areas of interlink between theoretical and practical knowledge.
CO2	Able to identify the research topic.
CO3	Able to analyze the research topic.
CO4	Describe the theoretical knowledge in practical field
CO5	Apply report the research findings in an effective manner.
CO6	Execute the research findings for the benefit of the society.

## Syllabus

Each student shall have to undergo a practical training for a period of 6-8 weeks after the end of second Year. Based on the actual training, the student shall write a project report on the topic selected under the guidance of industry mentor & faculty and submit two copies of the same to the Department before the commencement of the end semester examination for the fifth semester. The evaluation of the project report along with the related viva-voce shall be conducted by a panel consisting of internal faculties and an external examiner appointed by the University.

## CO-PO&PSO Correlation

Course Name: Summer Internship Project												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
<b>CO1:</b>	1					1	2		2			
<b>CO2:</b>	2	2			2				2	2		
<b>CO3:</b>		2						2				
<b>CO4:</b>			3			2				3	2	
<b>CO5:</b>				2			2					2
<b>CO6:</b>			1		3			3				3

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



### SIXTH 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-601	Financial Management	4	2	-	20	30	50	100	6
2	COM-B-602	Auditing and Corporate Governance	4	2	-	20	30	50	100	6
3	COM-B-603	Security Analysis and Portfolio Management	4	2	-	20	30	50	100	6
4	COM-B-604-A	Corporate Tax Planning	4	2	-	20	30	50	100	6
	COM-B-604-B	Insurance & Risk Management								
	COM-B-604-C	Commodity and Derivative Markets								
	COM-B-605	Business Research Methods and Project Work	6	-	-	-	50	50	100	6
		<b>Semester - VI Total</b>	22	8	-	80	150	250	500	30

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Financial Management</b>	<b>Course Code:</b>	<b>COM-B-601</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To familiarize the students with the concepts of Corporate Finance. The paper introduces students to topics like valuation, cost of capital, capital structure, etc.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand basics of time value of money and valuation.
CO2	Comparing and selecting a capital budgeting technique.
CO3	Analyzing cost of capital
CO4	Creating optimal capital structure.
CO5	Understand various aspects of risk and return.
CO6	Creating optimal dividend policy.

## **Syllabus:**

### **Unit I**

Discounted cash flow concept, time value of money, annuity, perpetuity, growing annuity and perpetuity, loan amortization, Valuation of equity, estimation of discounting rate, valuation of bond, yield to maturity, bond pricing using spreadsheet, clean- and dirty price.

### **Unit II**

Capital Budgeting: Net present value method, Internal rate of return method, Profitability index method, Payback period method, estimation of cash flow and discounting rate, what

can be the discounting rate? advantages and disadvantages of each method, hurdle rate, multiple IRRs,

### Unit III

Risk and return, Capital gain yield, dividend yield, holding period return, average returns, measures of risk, Portfolio return and risk, systematic risk, unsystematic risk.

### Unit IV

Optimal portfolio, efficient frontier, capital location line, Capital Asset Pricing Model, Capital Market Line, Beta, expected return of a security and cost of capital, Market risk premium.

### Unit V

Cost of Capital, cost of equity capital using CAPM, Security Market Line, Dividend discount model, cost of debt, cost of preference share, weighted average cost of capital.

### Unit VI

Capital structure, signaling theory, Pecking-order theory, factors affecting capital structure. Dividend Policy, types of payouts, process of cash dividend, price reaction to cash dividend in a perfect world, stock dividends.

### Text Books:

1. Ross, Westerfield, Jaffe –Corporate Finance, Mc Graw Hill Publication.
2. Brealey, Myers–Principles of Corporate Finance, Mc Graw Hill Publication.

### Reference:

1. Prasanna Chandra–Financial Management, Mc Graw Hill Publication
2. Sharpe, W.F. (1964). Capital asset prices: A theory of market equilibrium under conditions of risk. The journal of finance, 19(3), 425-442.

### CO-PO&PSO Correlation

Course Name: Financial Management												
Course Outcomes	Program Outcomes							PSOs				
	1	2	3	4	5	6	7	8	1	2	3	4
<b>CO1:</b>	3	3	1	1	1	2	2	2	3	3	2	3
<b>CO2:</b>	3	2			1	3		1	3	2	3	2
<b>CO3:</b>	3	2	1			2	2	2	3	2	2	3
<b>CO4:</b>	3	3		1		2		1	3	3	2	2
<b>CO5:</b>	3	1			1	2		1	2	2	3	2
<b>CO6:</b>	3	2		1		2		1	3	2	2	2

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Auditing And Corporate Governance</b>	<b>Course Code:</b>	<b>COM-B-602</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the Fundamentals of Auditing, Audit Process, Audit Materiality and Audit Evidence
CO2	Apply auditing procedures Financial Statements – Cash, Account Receivable, Accounts Payable, Property, Plant and Equipment and Understanding Professional and Corporate ethics as it relates to auditors and accountants.
CO3	Describe the importance of corporate governance in the day-to-day working of organizations
CO4	Evaluate a framework for effective corporate governance by understanding the role and responsibility of different stakeholders
CO5	Analyze and evaluate the issues involved in maintaining ethics/ corporate governance and how to deal with such situations.

## **Syllabus:**

### **Unit1: Introduction**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets &Liabilities.

### **Unit 2: Audit of Companies**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

### **Unit3: Special Areas of Audit**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems

## Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

## Unit 5: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

## Unit6: Corporate Social Responsibility (CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

### Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHIL earning
2. Aruna Jha, Auditing. Taxmann Publication.

### Reference Books:

1. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
2. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
3. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers).  
(Relevant Chapters)

### CO-PO&PSO Correlation

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

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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Security Analysis and Portfolio Management</b>	<b>Course Code:</b>	<b>COM-B-603</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>90</b>
<b>Max Marks:</b>	<b>100</b>	<b>L-T-P:</b>	<b>4-2-0</b>

**Course Description:** This course will enable the students to understand the nuances of stock market operations understand the techniques involved in deciding upon purchase or sale of securities. It will cover the concept of Basics of Investment, Risk and Return, Risk return of portfolio, CAPM model, and Portfolio selection.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand basics of investment management-risk and return.
CO2	Understand risk and its measures.
CO3	Create own optimal portfolio.
CO4	Using asset-pricing models to generate returns.

## **Syllabus:**

### **Unit I: Security Analysis I**

Introduction, Fundamental Analysis, Dividend Growth Model and the PE Multiple (Economic, Company and Industry Analysis); Technical Analysis (Assumption, Principle and Theories-Dow, Elliot Wave, Random Walk), Difference between Fundamental and Technical Analysis.

### **Unit II: Security Analysis II**

Market Indicators, Support and Resistance level, Interpreting Price pattern, Decision using data Analysis, Evaluation of Technical analysis, Efficient Market theory (Efficient Market Hypothesis).

### Unit III: Portfolio Management-I

Introduction, Activities in Portfolio Management, Objectives of Portfolio Management, Phases of Portfolio Management (Security Analysis, Portfolio Analysis, Portfolio selection, Portfolio Revision, Portfolio Evaluation), Portfolio Theories, Traditional Approach, Modern Approach (Markowitz Model or Risk return Optimization), Risk Analysis -Types, Diversification of Risk, Risk and Return, Portfolio Analysis –Portfolio return, Portfolio risk, Portfolio with more than two securities,

### Unit IV: Portfolio Management-II

Markowitz Model of Risk Return Optimization – Assumption, Efficient Frontier; Capital Market Theory, Single Index Model (Sharpe Index Model), CAPM, Arbitrage Pricing Theory Model, Portfolio Evaluation Model (Sharpe, Treynor, Jensen Alpha), Sharpe Optimal Portfolio, Formulation of Portfolio strategy, Portfolio revision and rebalancing, Asset allocation strategies, Fixed Income Portfolio

#### Text Books:

1. Bodie, Kane & Marcus –Investments, McGraw-Hill Publications.
2. Reilly & Brown-Investment Analysis and Portfolio Management –Cengage Publications.

#### Reference Books:

1. Sharpe, Alexander & Bailey–Investments-Prentice Hall of India.
2. Markowitz, H. (1952). Portfolio selection. The journal of finance, 7(1),77-91.
3. Sharpe,W.F. (1964).Capitalassetprices:Atheoryofmarketequilibriumunderconditionsofrisk. The journal of finance, 19(3), 425-442.

### CO-PO & PSO Correlation

Course Name: Security Analysis and Portfolio Management													
Course Outcomes	Program Outcome								PSOs				
	1	2	3	4	5	6	7	8	1	2	3	4	
<b>CO1:</b>	3	3	2	2	2	2	2	2	2	3	3		3
<b>CO2:</b>	3	2			2	3		2			2	3	
<b>CO3:</b>	3	2	3			2	2	2	2	3	2		3
<b>CO4:</b>	3	3		3		2		3	3	3		2	2

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

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<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Corporate tax planning</b>	<b>Course Code:</b>	<b>COM-B-604-A</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** The course is intended to give an idea on Corporate Tax Planning (CIT). The course includes various aspects of corporate income tax. Tax planning holds an important role for all types of assesses in respect of their income.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	understanding the most tax effective structure for your business
CO2	Analyze the optimum capital or revenue tax treatment
CO3	Apply reducing your tax exposure on disposals and maximize available reliefs on acquisitions
CO4	Applying of industry specific tax opportunities
CO5	Evaluation with all tax regulation including corporation tax self-assessment

## Syllabus

### Unit I:

Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning

### Unit II:

Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.

### Unit III:

Income from house property and Tax Planning Avail benefit of various deductions of let out and self-occupied property Measures regarding minimize tax liability under business and profession



## Unit IV:

Tax Planning of Long-term capital gains Exemptions relating to long term capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability

## Unit V:

Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions

## Text books:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
3. T.P. Ghosh. IFRSs. Taxmann Publications Pvt. Ltd. New Delhi.

## Reference books:

1. Kaushal Kumar Agrawal, Corporate Tax Planning, Volume 1, 6<sup>th</sup> edition.
2. Vinod K. Singhania, Monica Singhania, Corporate Tax Planning & Business Tax Procedures with Case Studies, 25<sup>th</sup> edition

### CO-PO&PSO Correlation

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

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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Insurance and Risk Management</b>	<b>Course Code:</b>	<b>COM-B-604-B</b>
<b>Credits:</b>	<b>6</b>	<b>No. of Hours</b>	<b>6</b> <b>Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** It describe how to make student aware about insurance and risk management.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understanding the concept of risk
CO2	Analyzing the risk insurance and management.
CO3	Apply the theories of life insurance
CO4	Demonstrate the calculation life table and premium

## Syllabus

### Unit1

Concept of Risk; Risk vs. Perils and Hazards; Types of Risks-Financial and Non-financial, Static and Dynamic, Fundamental and Particular, Pure and Speculative; Essentials of Insurance Risks. Risk Identification; Risk Analysis; Risk Assessment; Risk Retention and Transfer; Risk Management Strategies; Risk Reporting and Risk Profile.

### Unit2

Meaning, Nature and Scope of Insurance; Insurances. Assurance; Insurances. Gambling; Functions of Insurance; Importance of Insurance for Individuals, Business, Society and Nation; Limitations of Insurance; Origin and Growth of Insurance. On the Basis of Business-Life, General and Social Insurance; On the Basis of Risk Covered-Personal, Property, Liability and Guarantee Insurance; Types of Insurance Organizations; Insurance Organizations in India.

### Unit3

Meaning, Scope and Principles, Role and Limitations of Actuarial Science, Utility Theory, Model for Individual Claims, Risk Management and Life Insurance. Compound Interest,

Present and Accumulated Value, Different Type of Annuities and its Calculation, Perpetuities, Sinking Funds, Bonds, Redemption of Loan.

## Unit4

Interpolation of Fractional Age, Law of Mortality, Stationary and Stable Population, Calculation of Life Table, Expectation of Life, Force of Mortality, Survival Function, Determination of Risk Exposed to Death. Net and Gross Premium, Calculation of Premiums, Commutation Functions, Insurance Payable at the Time of Death and the End of Year of Death, Level Benefit and Varying Benefit Insurance.

### Text Books:

1. George Radja, Principles of Risk Management and Insurance, Pearson Education.

### Reference Book:

1. Nalini Prava Tripathy & Prabir Pal, Insurance Theory and Practice, Prentice–Hall of India.

### CO-PO&PSO Correlation

Course Name: Insurance and Risk Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1	1	2			1		2			2		3
CO2			3	3		1			3			
CO3	2	3									3	3
CO4		2	1	2		2		2	3	2	3	2

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

<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Commodity and Derivative Market</b>	<b>Course Code:</b>	<b>COM-B-604-C</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6</b> <b>Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** This course offers lectures and case studies to impart teaching and learning to familiarize the students on various tools and techniques of risk management through financial derivatives instruments.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Define sources of financial risks.
CO2	Understand the use of financial derivatives instruments to reduce the risk.
CO3	Determine the type of traders in the derivative market and the purpose of participation in the market.
CO4	Apply the concepts of options trading strategies in the derivatives and commodity derivative market.
CO5	Analyze the option pricing model to calculate the real option upfront premium.
CO6	Evaluate the hedging schemes prevailing in the derivative market.

## Syllabus

### Unit 1: Introduction to Commodity Markets

History of Commodity Trading-Spot and Derivatives Trading in Commodities-Major Commodities Traded in Derivatives Exchanges in India-Participants in Commodity Derivatives Markets-Commodities Trading vis-à-vis trading in other financial assets, Commodity, Markets Ecosystem-Commodity Market Indices-Factors Impacting the Commodity Prices.

### Unit 2: Commodity Futures

Introduction to Futures-Distinction between Forwards and Futures-Cost-of-Carry, Convergence- Fair Value of a Futures Contract-Convenience Yield-Commodity Futures and Commodity Forwards-Pay-off profile for Futures Contracts-Spot Price Polling.

### Unit 3: Commodity Options

Introduction to Options-Option Terminology-Pay off Profiles of Options Contracts, Determinants of Option Premium-Options on Commodity Futures.

### Unit 4: Uses of Commodity Derivatives

Hedging-Long Hedge and Short Hedge Strategy: Using Futures-Speculation-Arbitrage Spread Trading-Basis-Option Trading Strategies

### Unit 5: Clearing settlement and risk management of Commodity derivatives

Clearing and Settlement-Delivery Process-Entities Involved in the Clearing and Settlement Process-Premium/Discount-Penalty for Delivery Default by the Seller-Deliveries in the Case of Physical Delivery.

### Unit 6: Risk Management

Risk Management for Exchange Traded Commodity Derivatives Markets- Position Limits and Computation of Open Position-Salient Features of Risk Containment Measures-Margin Mechanism.

#### Text Books:

1. A Beginner's Guide to Indian Commodity Futures Markets by Neeraj Mahajan and Kavaljit Singh, Madhyam
2. Commodity and Derivative market, PawanJhabak, Himalaya Publishing House
3. Rajiv Srivastava: Derivatives and Risk Management, Oxford University Press

#### Reference Books:

1. India Commodity Year Book, Board book – (Latest edition)

### CO-PO&PSO Correlation

Course Name: Commodity and Derivative Market												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2					1			2			
CO2:		2		1					2		3	
CO3:		2								2		
CO4:			1			3				2		
CO5:							1		2			3
CO6:		2			1					3		2

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

# O P JINDAL UNIVERSITY

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



<b>Programme:</b>	<b>B.COM (H)</b>	<b>Semester:</b>	<b>VI</b>
<b>Name of the Course:</b>	<b>Business Research Methods</b>	<b>Course Code:</b>	<b>COM-B-605</b>
<b>Credits:</b>	<b>6</b>	<b>No of Hours:</b>	<b>6 Classes/Week</b>
<b>Max Marks:</b>	<b>100</b>		

**Course Description:** In today's fast changing business world, obtaining high-quality information about the current business environment may determine the success or failure of a business. Business researchers use a variety of methods to collect information about consumers, employees, businesses and the marketplace in general. This information is used to help businesses make effective decisions. Broadly the objective of this course is to provide students an insight into various into different sources of business research data, examine processes for collecting and analyzing business research data, and shows how to prepare and present marketing research reports.

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

<b>CO Number</b>	<b>Course Outcome</b>
CO1	Understand the basic framework of research process.
CO2	Develop a comprehensive research methodology for a research question.
CO3	Demonstrate a sound knowledge of statistical terms at an introductory level.
CO4	Develop necessary critical thinking skills in order to apply descriptive statistics and inferential statistics. Understand the practical aspect of research process
CO5	To formulate the hypothesis for business problems, Apply various statistical methods to test the hypothesis.

## Syllabus:

### Unit I: Introduction to Business Research

Introduction to Basic Concepts; Stages in the Research Process; Problem Definition, Research Objectives, Types of Research; Significance of Business Research in Managerial Decision Making; Business Research in Practice, Classification of Research Designs; Exploratory, Descriptive and Conclusive Research Designs; Causal Research; Secondary Data- Nature, Sources and Advantages; Primary Data- Nature, Types, Means & Issues in Obtaining Primary Data.

## **Unit II: Measurement, Scales and Questionnaire Design**

Concept of Measurement, Problems in Measurement-Validity, Reliability; Scales of Measurement—Their Types & Properties; Measurement of Attitudes & Scaling Procedures; Questionnaire Design and Testing.

## **Unit III: Sampling, Hypothesis Testing, Data Preparation & Analysis**

Sampling Theory, Designs and Issues; Practical considerations in sampling and sample size, Central Limit Theorem; Hypothesis Testing-Concept & Procedures; Data Preparation Process & Data Analysis.

## **Unit IV: Practice of Business Research**

Introduction to practice of business research developing and testing a questionnaire. Piloting the questionnaire, pilot survey and their purpose, field work, data entry. Data cleaning, understanding analysis approach.

## **Unit V: Software and statistical tools in data analysis**

Understanding the interface of SPSS and MS EXCEL for data analysis, conducting statistical test in SPSS and MS EXCEL

## **Unit VI: Statistical Analysis, Reporting Research Findings & Ethical Issues**

Introduction to SPSS; Statistical applications: T-test, ANOVA, Correlation & Factor Analysis; Interpretation of Results; Reporting Research Findings—Differences between academic and business audience; Ethical issues related to publishing, Plagiarism and Self-Plagiarism.

### **Text books:**

1. Marketing Research: An Applied Orientation, Naresh K. Malhotra and Satyabushan Dash, Pearson Education, India.

### **Reference Books:**

1. Business Research Methods, Donald R. Cooper and Pamela S. Schindler, McGraw-Hill Education.
2. Research Methods for Business: A Skill-Building Approach, Uma Sekaran and Roger Bougie, John Wiley & Sons, Inc.
3. Business Research Methods: A South-Asian Perspective, William G Zikmund, Barry J Babib, Jon C Carr, AtanuAdhikari and Mitch Griffin, Cengage India.

## CO-PO&PSO Correlation

Course Name: Business Research Methods												
Course Outcome	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
<b>CO1:</b>	3		1		1		1		3			3
<b>CO2:</b>	3	2	1				2			2		
<b>CO3:</b>									3			3
<b>CO4:</b>		3			2					2	2	
<b>CO5:</b>		2			1		1		2	2		3

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