



ਜਗਤ ਗੁਰੂ ਨਾਨਕ ਦੇਵ
ਪੰਜਾਬ ਸਟੇਟ ਓਪਨ ਯੂਨੀਵਰਸਿਟੀ
ਪਟਿਆਲਾ

**JAGAT GURU NANAK DEV PUNJAB STATE OPEN
UNIVERSITY, PATIALA**

Established by the Act No.19 of 2019 of the Legislature of the State of Punjab

PROGRAMME PROJECT REPORT (PPR)

Bachelor of Commerce (Hons.) (Accounting and Taxation)

(As per NEP 2020)

School of Business Management and Commerce

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1.	B.Com (Hons.) (Accounting and Taxation)	Programme Project Report (PPR) and Syllabi of the courses for the sessions (w.e.f July 2024 onwards)	3-110

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PART I

PROGRAMME PROJECT REPORT

INTRODUCTION

The School of Business Management and Commerce of Jagat Guru Nanak Dev State Open University, Patiala has started Bachelor of Commerce (Digital) from the session 2020-21 and will be starting Bachelor of Commerce (Hons.) (Accounting and Taxation) from July 2024 onwards. The University has adopted NEP 2020 guidelines which has been introduced by University Grant Commission. This is a broad based programme covering disciplinary, interdisciplinary and skill based subjects. It provides flexibility for the learners to choose the subjects of their interest and also has the opportunity to grow with present digital era. The Bachelor of Commerce (Hons.) (Accounting and Taxation) has 166 credits consisting 6 categories namely Core Courses, Discipline Specific Electives, Multidisciplinary Course, Ability Enhancement Compulsory Course, Skill Enhancement Elective Course and Value Added - Compulsory Non Credit Qualifying Course.

A. Programme Mission and Objective

MISSION STATEMENT

To educate students with high quality theoretical, practical, ethical, technological and skill- oriented education in the area of commerce and other multi disciplines that can help them in their professional career and also enable them to become successful entrepreneurs. The programme's mission is to help the learners enhance their proficiency.

OBJECTIVES OF THE PROGRAMME

The programme has been framed to achieve the following objectives

- To provide an opportunity to get a B.Com. (Hons.) (Accounting and Taxation) degree under NEP 2020 guidelines with multiple exit options to those students who cannot pursue regular study either due to their job or other circumstances.
- To emphasis on development of creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills and knowledge.
- To develop business skills as per contemporary business environment.
- To enable learners to achieve success in professional career or self-Enterprise.

- To provide suitable skills and knowledge driven students to various financial/commercial/government/industrial houses as per their latest requirement.

B. Relevance of the Programme

Innovative practices are being introduced very rapidly in the field of commerce and management during this globalized era. Thus, to function in this environment, learners of commerce education must have to engage in business world to survive, success and to improve their knowledge and skills. The curriculum of B.Com (Hons.) (Accounting and Taxation) is developed to ensure discipline, inter discipline, technical, ethical, digital and skill enhancing knowledge keeping in mind the globalized requirements. The easy accessibility and the cost-effectiveness of the deliberately designed course will make it convenient for the large segments of the population to take advantage of it. The course will enable the learners to become competent enough to successfully deal with the challenges they may encounter in their personal, professional and social spheres of life. Furthermore, the learners will be able to strengthen their sense of belonging, purpose, meaning, and satisfaction not only towards their work but towards their lives too.

C. Prospective Target Group of Learners

The 10+2 passed of any discipline may join this course to improve their knowledge, skills, employability and self-entrepreneurship ability. The working persons and who cannot study through regular mode can continue their education through this open learning mode.

D. Appropriateness of the Programme

The course aims to reach the learners who are distant and those lacking access. Hence, the courses' instructions and specially prepared study material in the form of printed notes and audio-video lessons will be delivered through digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centres set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required. All of these characteristics will help learners to engage in relevant, purposeful and interesting lessons, while remaining safe from the contagion.

E. Instructional Design

The B.Com (Hons.) (Accounting and Taxation) is a 166 credit programme consisting of the following six categories mentioned in Table I. The B.Com (Hons.) (Accounting and Taxation), a choice-based credit programme, is a blend of disciplinary, interdisciplinary and skill-based courses. It is designed to provide the learners with the information and skills necessary to understand and analyze their world by introducing them to the main themes and topics of disciplines in Commerce, Computers, Humanity and Social Sciences. The Programme Code of this B.Com (Hons.) (Accounting and Taxation) is BCB. The programme has a number of disciplines and courses from different Schools of University.

Jagat Guru Nanak Dev State Open University, Patiala
B. Com (Hons.) (Accounting and Taxation): Four-Year (Eight Semester)

Table I

Basic Structure: Distribution of Courses, Papers and Credits

S. No	Course Name	No of Papers	Total Credits
1	Core Course	16	86
2	Discipline Specific Course	7	36
3	Multidisciplinary Course	3	12
4	Ability Enhancement Compulsory Course	2	8
5	Skill Enhancement Elective Course	4	16
6	Value Added - Compulsory Non Credit Qualifying Course	5	8
	Total	37	166

Note:

The programme can be completed by earning the required number of credits under each category in a minimum period of 4 years (8 semesters) or in the maximum period of 8 years. The required number of credits under each category is as follows: 86 credits of Core Courses, 36 credits of Discipline Specific Electives, 8 credits of Ability Enhancement Compulsory Courses and 16 credits of Skill Enhancement courses and 12 credits of Multidisciplinary Course. A credit is equivalent to 30 hours of study time comprising all learning activities (i.e. reading and comprehending the print material, listening to audios, watching videos, attending counseling sessions, teleconferencing and writing assignment responses).

Table 2 gives an overview of the programme structure showing the distribution of different types of courses across the eight semesters of the programme.

**Table 2: B.Com (Hons.) (Accounting and Taxation): Four -Year
(Eight Semester) CBCS Programme**

Course No.	Course Title	Course Type	Credits
Semester I			
AE1B31101T	Effective Communication in English	AECC-1	4
BCB31102T	Financial Accounting (Major)	CC-1	6
BCB31103T	Business Organization and Management	DSC-1	6
PC1B31104T	Punjabi Compulsory	AECC-2	4
SHAE31108T	Sikh Heritage and Ethos **	SHA	-
Semester II			
AE2B31201T	Environmental Studies	MDC-1	4
BCB31202T	Business Law (Major)	CC-2	6
BCB31203T	Business Mathematics and Statistics	CC-3	6
EC1B31204T	English Compulsory	MDC-2	4
BCB31205T	Fundamentals in Digital Marketing	SEC -1	4
HRB31205T	Human Rights and Duties **	HRD	-
Semester III			
BCB32301T	Company Law (Major)	CC-4	6
BCB32302T	Corporate Accounting (Major)	CC-5	6
BAB32407T	Enhancing Happiness at Workplace	VAC-1	4
BCB32304T	Fundamentals in Computer	MDC-3	4
DABB32305T	Drug Abuse: Problem, Prevention and Management **	DAB	-
Semester IV			
BCB32401T	E-Financial Market and Services (Major)	CC-6	4
BCB32402T	Marketing Management	DSC -2	6

BCB32403T	Cost Accounting (Major)	CC-7	6
BCB32404T	Business Economics (Major)	CC-8	4
	Semester V		
BCB33501T	Auditing and Corporate Governance (Major)	CC-9	6
BCB33502T	Human Resource Management	DSC-3	6
	Any one of the following		
BCB33503T	I. Digital Marketing Platforms	SEC-2	4
BCB33504T	II. E- Commerce		
	Any one of the following		
BCB33505T	I. E- Banking Operations and Services (Major)	CC-10	4
BCB33506T	II. Fundamental of Insurance (Major)		
	Semester VI		
BCB33601T	Income Tax Law and Practice (Major)	CC-11	6
BCB33602T	Digitalized Income Tax Accounting and Documentation (Major)	CC-12	4
	Any one of the following		
BCB33603T	I. Organization Theory and Behavior	SEC-3	4
BCB33604T	II. Business Environment		
	Any one of the following		
BCB33605T	I. Entrepreneurship Development	SEC-4	4
BCB33606T	II. Management Information System		
	Semester VII		
BCB44701T	Management Accounting (Major)	CC-13	6
BCB44702T	Goods & Service Tax Law and Practice (Major)	CC-14	6
BCB44703T	Digitalized Goods and Service Tax Accounting and Documentation (Major)	CC-15	4
	Any one of the following:		
BCB44704T	I. Macro Economics	DSC-4	4

BCB44705T	II. Rural Development		
BCB44706T	Business Etiquette	VAC-2	4
	Semester VIII		
BCB44801T	Financial Management (Major)	CC-16	6
BCB44802T	Any one of the Following: I. Research Methodology	DSC-5	4
BCB44803T	II. Indian Economy		
BCB44804T	Computerized Statistical Data Analysis	DSC-6	6
BCB44805T	Any one of the Following: I. Logistics Management	DSC-7	4
BCB44806T	II. Sales Management		

**These are compulsory non-credit qualifying papers. Though they are non-credit courses, it is important for a learner to qualify them failing which the degree will not be awarded.

S. No	Course Name	No of Papers	Total Credits
1	Core Course	16	86
2	Discipline Specific Course	7	36
3	Multidisciplinary Course	3	12
4	Ability Enhancement Compulsory Course	2	8
5	Skill Enhancement Elective Course	4	16
6	Value Added - Compulsory Non Credit Qualifying Course	5	8
	Total	37	166

CC- Core Course, DSC- Discipline Specific Course, MDC- Multidisciplinary Course, AECC- Ability Enhancement Compulsory Course, SEC- Skill Enhancement Elective Course, SHA, DAB and HRD- Value Added - Compulsory Non-Credit Qualifying Course,

Programme Duration: 4years minimum to 8 years maximum.

The multiple exit option for learners

The multiple exit option for learners is facilitated. Learners are allowed to exit the Programme with a relevant Certificate/Diploma/Degree and re-enter the same Programme at a later time. The award of Certificate/Diploma/Degree is as follows:

Levels	Qualification Title	Credits earned without exit option	Credits earned with exit option
Level 4.5	<p>Undergraduate Certificate in Commerce for those who exit after the first year (two Semesters) of the Undergraduate Programme (Programme Duration: first year or two semesters of the Undergraduate Programme)</p> <ul style="list-style-type: none"> Students willing to exit after first year (Two Semesters) of the Undergraduate Programme are required to do an internship in any NGO/Company for 6 weeks and are required to submit the report for getting the Undergraduate Certificate in Commerce. 	44	48
Level 5	<p>Undergraduate Diploma in Commerce for those who exit after the two years (four Semesters) of the Undergraduate Programme (Programme Duration: two years or four semesters of the Undergraduate Programme)</p> <ul style="list-style-type: none"> Students willing to exit after two years (Four Semesters) of the Undergraduate Programme are required to do an internship in any NGO/Company for 6 weeks and are required to submit the report for getting the Undergraduate Diploma in Commerce. 	84	88
Level 5.5	Bachelor' Degree in Commerce (Programme Duration: three years or six semesters)	122	-
Level 6	Bachelor's Degree in Commerce (Honours/Research) (Programme Duration: Four years or Eight semesters)	166	

The medium of Examination: **English/Punjabi**

F. Procedure for admissions, curriculum transaction and evaluation

Admission Procedure: Notifications regarding admission will be published in leading National and regional newspapers. In addition to this, all the required information will be updated regularly on the university website.

Eligibility: (10+2) or its equivalent are eligible to apply.

Total Course Fee : Rs.9700/- p.a. and security refundable Rs. 1000/-.

Financial Assistance: At present, no financial assistance is provided for this course.

Instructional Delivery Mechanisms: The course has been programmed with the aim to reach the distant and those lacking access to regular mode of education. The courses' instructions and specially prepared study material will be made available through study centres and digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centers set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required.

Besides this, Counseling Sessions will be held at all the study centres regularly during weekends. The university will also conduct live/virtual classes for learners using modern ICT methods. However, to ensure learner participation and interaction, online classes will be blended with face to face discussions and meetings with the learners.

G. Evaluation

The learners' progress is measured through the means of continuous evaluation and end semester examinations.

1. Continuous Internal assessment through assignments:

Assignments help the learners to recapitulate the theory and go back to the text again in case they are unable to answer a particular question. Thus, assignments also help to reinforce learning in distance and open learning system of education. The assignments will consist of a set of questions and activities that have to answer by the programme participants by remaining at their own place.

Two assignments will be submitted for a 4-credit course and three assignments will be submitted by the learner for a 6-credit course. The assignments will cover all or any types of questions (long answer type, short answer type, objective type, multiple choice questions and case studies).

Learners will be required to obtain thirty percent marks as pass percentage in each assignment separately. Each assignment will carry 100 marks. In the final result, assignments will carry thirty percent weightage.

2. Semester End Examination:

Semester end examination is the major component of the evaluation system and carries seventy percent weightage in the final result. The University will conduct end semester examination twice a year i.e., in June and in December. The learners can take the examination only after the completion of the course, failing which they can take the same in December or June of subsequent years but within the total span of the programme. In case any student fails to get a pass score in the semester end examination, they will be eligible to reappear in the next semester end Examination for that course as and when it is held but within the total span of the programme only.

In order to claim B.Com. (Hons.) (Accounting and Taxation) Degree, the learner is required to score at least 40% marks in both continuous evaluation (i.e.in assignments) as well as in semester end examinations separately. Besides, at least 40% marks in each course is required in the overall computation.

Updated Notification for the Learners: The information regarding the university policies and procedures, academic activities like assignment submissions, question papers, results and other notices related to examination and evaluation will be uploaded on the official website of the university.

H. Requirement of the laboratory support

Laboratory: Modernize computer lab will be at the study centres.

I. Requirement of the Library:

The students may avail the library facilities at their study centres.

J. Cost estimate of the programme and the provisions:

Cost of the programme will be as per the fee decided upon.

K. Quality assurance mechanism

The university has constituted a “Centre of Internal Quality Assurance (CIQA) as per UGC (Open and Distance Learning) Regulations, 2020.

L. Expected programme outcomes:

By the end of the course, the programme participants will have learnt:

- Creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills required to excel in their respective field.
- Business skills with special emphasis on Accounting and Taxation.

- To create social and environmental sensitivity for a business and ability to make ethical decisions.
- Competence to achieve success in Professional career or self -enterprise.
- Techniques to find and check unethical behaviour, falsification and manipulation of information at any level in the organization.
- Deeper understanding of issues and research abilities too.
- To develop entrepreneurial acumen among learners.
- The knowledge, skills and abilities to address the needs of various financial/commercial/government/industrial houses as per their latest requirements.

PART II

SYLLABI OF THE COURSES

B. Com (Hons.) (Accounting and Taxation)
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
SEMESTER-I
(AE1B31101T): EFFECTIVE COMMUNICATION IN ENGLISH

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

The course is designed to develop in learners the vital communication skills which should be integral to personal, social and professional interactions. Besides, the awareness to use verbal and non-verbal skills appropriately and with confidence will help them excel in the academics and in their upcoming professional spheres.

Course Outcomes:

CO 1:	To cultivate fundamental communication skills crucial for personal, social, and professional interactions
CO 2:	To foster awareness of effective verbal and non-verbal communication techniques to enhance confidence and excel academically
CO 3:	To equip students with the ability to navigate diverse communication contexts with proficiency
CO 4:	To empower students to apply communication strategies confidently in academic and professional settings, facilitating success in both spheres.

Section-A

Block I: Understanding Human Communications: Understanding Human Communication, Constitutive Processes of Communication, Language as a tool of communication, Barriers to Effective communication, Strategies to Overcome the Barriers, Non-Verbal Communication, Importance of Non-Verbal Communication, Non-Verbal Communication and Cultural influences, Body language

Block II: Listening and Speaking Skills: Listening Comprehension: Difference between Hearing and Listening, Barriers to Listening, Effective Listening strategies, Listening in Conversational Interaction, Listening to Structured Talks; Speaking Skills: Expressions in different Communicative Functions: Asking Questions; Making Requests and suggestions; Expressing Greetings, Apologies and Gratitude

Job Interviews, Group Discussions, Presentation Skills

Section-B

Block III: Reading Comprehension: Introduction, Reading Process, Reading different kinds of Texts, Reading Methods- Using KWL for reading comprehension, SQ3R approach.

Block IV: Effective Written Communication: Constituents of Effective Writing, Coherence and Cohesion for effective writing, Paragraph Development, Note Making. Business correspondence: Letter writing, Resume/CV, E mails for Communication, Writing Reports, Describing Tables and Charts, Meetings: Agenda and Minutes

Suggested Readings:

1. Koneru, A. (2008). *Professional Communication*. Delhi: McGraw.
2. Mahanand, A. (2013). *English for Academic and Professional Skills*. Delhi: McGraw.
3. Rani, D. S., Reddy, T. V. S., Ravi, D., & Jyotsna, A. S. (2016). *A Workbook on English Grammar and Composition*. Delhi: McGraw.
4. Rizvi, M. A. (2018). *Effective Technical Communication*. Delhi: McGraw.
5. Pease, A., & Pease, B. (2005). *The Definitive Book of Body Language*. New Delhi: Manjul Publishing House.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER-I
(BCB31102T): FINANCIAL ACCOUNTING

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

COURSE OUTCOMES:

CO1	To understanding of fundamental accounting concepts, including financial accounting standards, depreciation methods, and final accounts preparation, enabling them to analyze and interpret financial data accurately.
CO2	To learn the application of accounting standards and procedures, including the adoption of Ind-AS and IFRS, ensuring compliance with regulatory requirements in financial reporting.
CO3	To acquire the skills necessary to manage specialized accounting transactions such as hire-purchase agreements, installment systems.
CO4	To develop proficiency in using various features and functionalities of Tally software for company setup, voucher entry, report generation, and financial analysis, enhancing their employability in the field of accounting and finance.

SECTION -A

BLOCK -1

Introduction to Accounting

Financial Accounting meaning, importance and scope, Accounting Concepts and conventions Single entry vs Double entry system of accounting. Journal, Ledger, Trial Balance and Rectification of errors,

Accounting Standard and IFRS

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.

BLOCK-2

Depreciation

Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation

Final Account of Sole Proprietor

Meaning Preparation of trading, Profit and Loss Account and Balance Sheet with adjustment

BLOCK-3

Accounting for Hire-Purchase and Installment Systems:-

Accounting for Hire-Purchase and Installment Systems: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

SECTION -B

BLOCK-4

Branch Accounting

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

BLOCK-5

Accounting using Tally

Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters' maintenance, Account vouchers maintenance, inventory master's maintenance.

BLOCK -6

Voucher and Entry in Books of Accounts: Voucher and Entry in Books of Accounts, Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice.

Generation of Reports: Cash Book, Ledger Accounts, Trial Balance; Development of Income Statement, Profit and Loss Account, Cash Flow Statement and Balance Sheet.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2013), *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, (2013), *Introduction to Financial Accounting*, Pearson Education.
3. M.C.Shukla, T.S. Grewal and S.C.Gupta., (2008), *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. (2009), *Financial Accounting*. Vikas Publishing House, New Delhi.

5. Sidharth Singh, (2019), Official Guide to Financial Accounting Using Tally. ERP 9 with GST, BPB Publication.

Note: Latest edition of the text books should be used.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER -I
(BCB31103T): BUSINESS ORGANISATION AND MANAGEMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Course Outcomes:

CO 1:	To remember the concepts and form of Business organizations
CO 2:	To understand the need and importance of organization process, structure, span of control, departmentation and delegation of authority
CO 3:	To analyze the need and importance of motivation, good communication and to interpret various leadership styles with effective coordination and control mechanisms.
CO 4:	To demonstrate the planning and decision making approaches by using appropriate strategies to accomplish a given job

Section A

Block 1: (Foundation of Indian Business)

Foundation of Indian Business: Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. Technological innovations and skill development, 'Make in India' Movement. Social responsibility and ethics; Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Block 2: (Business Enterprises)

Business Enterprises: Forms of Business Organisation:- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Block 3: (Management and Organisation)

Management and Organisation: The Process of Management; Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation–Functional, Project, Matrix and Network;

Section B

Block 4: (Delegation, Leadership and Communication)

Delegation and Decentralization of Authority; Groups and Teams. Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Block 5: (Functional Areas of Management: Marketing Management)

Functional Areas of Management: Marketing Management:- Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices.

Block 6: Functional Areas of Management: Financial Management and Human Resource Management)

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.

Human Resource Management: Concept and Functions; Basic Dynamics of Employer –Employee Relations.

Suggested Readings:

1. Kaul, V. K. (2012). Business Organisation Management. New Delhi, Pearsons.
2. Gupta CB, (2023) Modern Business Organisation, Sultan Chand & Sons
3. Gupta, C. B., & Gupta, V. S. (2014). Business Organisation. Mayur Publication.
4. Basu, C. R. (1998). Business organisation and management. Tata McGraw-Hill Publishing Company Limited.
5. Thakur, G. B. M. (1998). Management today: principles and practice. Tata McGraw-Hill Education.

(Note: Latest Editions of the above books may be used.)

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt

questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B.Com. (Hons.) (Accounting and Taxation)
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
(ਸਮੈਸਟਰ-ਪਹਿਲਾ)
(PC1B31104T): ਪੇਪਰ-ਪੰਜਾਬੀ(ਲਾਜ਼ਮੀ)

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

ਉਦੇਸ਼:

ਇਸ ਕੋਰਸ ਦਾ ਮੁੱਖ ਉਦੇਸ਼ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਾ ਸਿਰਫ਼ ਆਪਣੇ ਦੇਸ਼, ਸਗੋਂ ਦੂਸਰੇ ਦੇਸ਼ਾਂ ਦੇ ਨਾਮਵਰ ਕਹਾਣੀਕਾਰਾਂ ਦੀਆਂ ਰਚਨਾਵਾਂ ਤੋਂ ਜਾਣੂ ਕਰਵਾਉਣਾ ਹੈ। ਨਿਬੰਧ ਅਤੇ ਲੇਖਾਂ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਦੁਨੀਆਂ ਦੇ ਅਨੁਵਾਦਿਤ ਸਾਹਿਤ ਦੇ ਮੱਹਤਵ, ਅਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਬਾਰੇ ਜਾਣਕਾਰੀ ਬਾਰੇ ਦਿੱਤੀ ਗਈ ਹੈ।

ਕੋਰਸ ਦੇ ਨਤੀਜੇ:

1.	ਇਸ ਕੋਰਸ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਾ ਸਿਰਫ਼ ਸਿਧਾਂਤਕ ਨੇਮਾਂ ਤੋਂ ਜਾਣੂ ਕਰਵਾਉਣਾ ਹੈ ਸਗੋਂ ਨਿਬੰਧ ਅਤੇ ਲੇਖਾਂ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਦੁਨੀਆਂ ਦੇ ਅਨੁਵਾਦਿਤ ਸਾਹਿਤ ਦੇ ਮੱਹਤਵ, ਅਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ ਵੀ ਹੈ।
2.	ਇਸ ਪਾਠ ਦੇ ਵਿਹਾਰਕ ਨਤੀਜੇ ਇਹ ਹੋਣਗੇ ਕਿ ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਦੇ ਰੂਪਾਂ ਨੂੰ ਪੜ੍ਹਨ ਅਤੇ ਸਮਝਣ/ਸਮਝਾਉਣ ਦੇ ਸਮਰੱਥ ਹੋ ਜਾਣਗੇ।
3.	ਇਹਨਾਂ ਸਾਹਿਤ ਰੂਪਾਂ ਜ਼ਰੀਏ ਜਿੱਥੇ ਮਨੁੱਖ ਦੀਆਂ ਸਾਹਿਤਕ ਭਾਵਨਾਵਾਂ ਦੀ ਪੇਸ਼ਕਾਰੀ ਕੀਤੀ ਗਈ ਹੈ, ਉੱਥੇ ਨਾਲੇ-ਨਾਲ ਸਮਾਜ ਦੇ ਵੱਡੇ ਵਰਤਾਰਿਆਂ ਨੂੰ ਵੀ ਇੱਕ ਖ਼ਾਸ ਦ੍ਰਿਸ਼ਟੀਕੋਣ ਤੋਂ ਪੇਸ਼ ਕੀਤਾ ਹੈ।
4.	ਸਾਹਿਤ ਪਰਿਪੇਖ ਦੀਆਂ ਵੱਖ-ਵੱਖ ਪਰਤਾਂ ਨੂੰ ਕਿਵੇਂ ਖੋਲ੍ਹਣਾ ਅਤੇ ਸਮਝਣਾ ਹੈ, ਇਹੀ ਇਸ ਪਾਠ ਦਾ ਉਦੇਸ਼ ਹੈ। ਇਸ ਪਾਠ ਵਿਚ ਸਾਹਿਤਕ ਪਰਿਪੇਖ ਦੇ ਵਿਵਹਾਰ ਬਾਰੇ ਜਾਣਕਾਰੀ ਪ੍ਰਦਾਨ ਕੀਤੀ ਗਈ ਹੈ ਤਾਂ ਜੋ ਵਿਦਿਆਰਥੀ ਕਾਵਿ-ਸ਼ਾਸਤਰੀ ਪਰਿਪੇਖ ਨੂੰ ਸਮਝਣ ਦੇ ਕਾਬਿਲ ਹੋ ਸਕਣ।

ਸਿਲੇਬਸ
ਭਾਗ-ੳ

ੳ.1 ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ:-

ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ:ਧਰਤੀ ਹੇਠਲਾ ਬਲਦ, ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼:ਘਰ, ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ: ਚਲਾਕ ਜੱਟੀ, ਵਰਿਆਮ ਸੰਧੂ:ਚੌਥੀ ਕੂਟ, ਸ਼ਿਵਚਰਨ ਗਿੱਲ: ਬਦਖਲ, ਮਕਸੂਦ ਸਾਕਿਬ: ਸੁੱਚਾ ਤਿੱਲਾ।

ੳ.2 ਪੰਜਾਬੀ ਨਿਬੰਧ ਅਤੇ ਲੇਖ :-

ਨਿਬੰਧ- ਪ੍ਰੋ. ਪੂਰਨ ਸਿੰਘ: ਕਿਰਤ, ਪ੍ਰਿੰਸੀਪਲ ਤੇਜਾ ਸਿੰਘ: ਘਰ ਦਾ ਪਿਆਰ, ਅਨੁ. ਵਿਜੈ ਬੰਬੇਲੀ : ਇਨਸਾਨੀ ਹਿੰਮਤ ਤੇ ਪਹਿਲ ਕਦਮੀ ਦਾ ਕ੍ਰਿਸ਼ਮਾ (ਜਿਸਦੀ ਜਿਓਨੇ ਦੇ ਨਿਬੰਧ ‘ਫਰਾਂਸ 1987’ ਦਾ ਅਨੁਵਾਦ)।

ਲੇਖ-ਗਿਆਨੀ ਗੁਰਦਿੱਤ ਸਿੰਘ:ਤੀਆਂ, ਡਾ. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ:ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਕੇਂਦਰੀ ਕਦਰ, ਡਾ. ਗੁਰਮੀਤ ਸਿੰਘ: ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ।

ਭਾਗ ਅ

ਅ.1 ਗੁਰਮੁਖੀ ਲਿਪੀ ਦਾ ਇਤਿਹਾਸ ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

ਅ.2 ਪੈਰਾ ਰਚਨਾ (ਵਿਦਿਅਕ, ਸਭਿਆਚਾਰਕ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸਬੰਧੀ) ਪੇਪਰ ਸੈਟਰ ਲਈ ਵਿਸ਼ੇਸ਼ ਹਦਾਇਤਾਂ

1. ਭਾਗ ਓ.1 ਵਿੱਚੋਂ ਕਿਸੇ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ ਸਾਰ ਅਤੇ ਪੰਜਾਬੀ ਸਾਹਿਤ ਵਿੱਚ ਲੇਖਕ ਦੇ ਯੋਗਦਾਨ ਸਬੰਧੀ ਪ੍ਰਸ਼ਨ ਪੁੱਛਿਆ ਜਾਵੇਗਾ
2. ਭਾਗ ਓ.1 ਵਿੱਚੋਂ ਕਿਸੇ ਕਹਾਣੀ ਦੇ ਪਾਤਰਾਂ ਦਾ ਪਾਤਰ- ਚਿਤਰਨ
3. ਭਾਗ ਓ.2 ਵਿੱਚੋਂ ਕਿਸੇ ਲੇਖੇ/ਨਿਬੰਧ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ ਜਾਂ ਸਾਰ
4. ਭਾਗ ਓ.2 ਵਿੱਚੋਂ ਕਿਸੇ ਲੇਖੇ/ਨਿਬੰਧ ਵਿਚ ਆਏ ਵਿਚਾਰਾਂ ਦਾ ਸੰਖੇਪ ਸਾਰ
5. ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ 'ਤੇ ਪੈਰਾ ਰਚਨਾ
6. ਭਾਗ ਏ ਦੇ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ- ਓ.1, ਓ.2 ਅਤੇ ਅ.1 ਵਾਲੇ ਭਾਗਾਂ ਵਿੱਚੋਂ ਪੁੱਛੇ

ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਸੰਖੇਪ ਵਿਚ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ।

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ: 30 ਅੰਕ ਵਿਦਿਆਰਥੀਆਂ ਪਾਠਕ੍ਰਮ ਨਾਲ ਸਬੰਧਿਤ ਤਿੰਨ ਅਸਾਇਨਮੈਂਟਸ ਤਿਆਰ ਕਰਨਗੇ। ਇਹ ਤਿੰਨੋਂ ਅਸਾਇਨਮੈਂਟਸ: ਇਕ ਕਹਾਣੀ ਨਾਲ, ਇਕ ਲੇਖ/ਨਿਬੰਧ ਨਾਲ, ਇਕ ਵਿਆਕਰਣ ਵਾਲੇ ਭਾਗ ਨਾਲ, ਪਾਠ ਕ੍ਰਮ ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਸ਼ਿਆਂ ਨਾਲ ਹੀ ਸਬੰਧਿਤ ਹੋਣਗੀਆਂ। ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਦੇ ਪ੍ਰਾਪਤ ਅੰਕ ਇਹਨਾਂ

ਤਿੰਨਾਂ ਅਸਾਇਨਮੈਂਟਸ ਦੀ ਤਿਆਰ ਕੀਤੀ ਗਈ ਫਾਇਲ 'ਤੇ ਅਧਾਰਿਤ ਹੋਣਗੇ।

ਸਹਾਇਕ ਪਾਠ- ਸਮੱਗਰੀ

1. ਜੀ. ਬੀ. ਸਿੰਘ, ਗੁਰਮੁਖੀ ਲਿਪੀ ਦਾ ਜਨਮ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1960.
2. ਪਿਆਰਾ ਸਿੰਘ ਪਦਮ, ਗੁਰਮੁਖੀ ਲਿੱਪੀ ਦਾ ਇਤਿਹਾਸ, ਕਲਗੀਧਰ ਕਲਮ ਫਾਊਂਡੇਸ਼ਨ ਕਲਮ ਮੰਦਿਰ, ਪਟਿਆਲਾ, ਸਤਵਾਂ ਅਡੀਸ਼ਨ 2000.
3. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
4. ਅਜੀਤ ਸਿੰਘ ਸ਼ਾਹੀ, ਚੌਥੀ ਕੂਟ ਦੀ ਸਮੀਖਿਆ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2011 ਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀਕਾਰ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ, 1954.
5. ਖੋਜ ਪੱਤ੍ਰਿਕ (ਗਲਪ ਵਿਸ਼ੇਸ਼ ਅੰਕ), ਪੰਜਾਬੀ ਯੂਨੀ., ਪਟਿਆਲਾ, ਅੰਕ ਨੰ.50. 26. 27.
6. ਟੀ. ਆਰ. ਵਿਨੋਦ, ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ : ਜੀਵਨ ਤੇ ਰਚਨਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ। 7. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਵਿਸ਼ਵੀਕਰਨ ਅਤੇ ਪੰਜਾਬੀ ਕਹਾਣੀ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ, 2007.

B. Com (Hons.) (Accounting and Taxation)
COMPULSORY NON-CREDIT QUALIFYING COURSE
SEMESTER-I
(SHAE31108T): SIKH HERITAGE AND ETHOS

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: NA

Objectives:

A Sikh heritage and ethos course typically aims to provide participants with a deep understanding of Sikh history, philosophy, culture, and values.

Course Outcomes:

CO 1:	Through this course/programme, participants will gain a comprehensive understanding of the historical events, figures, and movements that have shaped Sikh identity and heritage, from the time of Guru Nanak to the present day.
CO 2:	Life of Sikh Gurus and teachings will also be highlighted through this course.
CO 3:	This course will help students to grasp the fundamental tenets of Sikhism, including the belief in one God, the importance of seva (selfless service), the concept of equality, and the significance of the Guru Granth Sahib.
CO 4:	Through studying Sikh ethics and moral teachings, participants will reflect on personal values and develop a deeper sense of social responsibility, empathy, and ethical decision-making.

Block-1 Introduction to Sikhism: Brief Introduction of Ten Sikh Gurus, Shri Guru Granth Sahib Ji.

Block-2 The Sikh Martyrs- Bhai Matidas Ji, Bhai Dayala Ji, Bhai Satidas, Baba Banda Singh Bahadur, Bhai Mani Singh, Bhai Taru Singh, Bhai Subeg Singh, Bhai Shahbaz Singh, Baba Deep Singh Ji

Block-3 Leading Sikh Women personalities - Bebe Nanki Ji, Mata Khivi Ji, Bibi Bhani Ji, Mata Gujri Ji, Mata Sahib Kaur Ji

Block-4 Leading Sikh personalities of Sikhism - Bhai Mardana Ji, Baba Buddha Ji, Bhai Gurdas Ji, Bhai Nandlal Ji, Bhai Ghanaiya Ji

Block-5 Sikh Ethos- Panj Piyare, Chaar Sahibzade and Chaali Muktey, Sikhism: Daily Routine, Principles, Prayers

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
MULTIDISCIPLINARY COURSE (MDC)
SEMESTER II
(AE2B31201T): ENVIRONMENT STUDIES

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

The objective of this paper is to create awareness about environmental problems among learners. The paper imparts basic knowledge about environment and its problems, and attempts to motivate learners to participate improvement.

Course outcomes:

CO 1:	Understand the concepts of ecosystems, biodiversity, and conservation.
CO 2:	Understand the concept of natural resources; identify types of natural resources, their distribution, conservation, and management.
CO 3:	Develop an understanding of pollution and its types, learn about sources of different kinds of pollution, and sensitize themselves to adverse health impacts of pollution.
CO 4:	Appreciate the historical context of human interactions with the environment; gain insights into the efforts to safeguard the Earth's environment and resources; have an overview of road safety measures.

SECTION-A

Block-1 INTRODUCTION TO ENVIRONMENTAL STUDIES

The multidisciplinary nature of environmental studies. Definition, scope and importance Concept of Biosphere – Lithosphere, Hydrosphere, Atmosphere.

ECOSYSTEM & BIODIVERSITY CONSERVATION

Ecosystem and its components, Types of Ecosystems

Biodiversity - Definition and Value, Threats to biodiversity and its conservation

Level of biological diversity: genetic, species and ecosystem diversity; bio-geographic zones of India; biodiversity patterns and global biodiversity hot spots.

India as Mega-biodiversity nation; Endangered and endemic species of India.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

Block-2 NATURAL RESOURCES–RENEWABLE AND NON RENEWABLE RESOURCES

Land resources and land use change; land degradation, soil erosion and desertification. Deforestation: causes and impacts due to mining, dam building on environment, Forests, Biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, Floods, droughts, conflict over water (international & inter-state)

Energy resources: renewable and nonrenewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Environmental Pollution

Environmental Pollution : types, causes, effects and controls; Air, Water, Soil and noise pollution.

Nuclear hazards and human health risks Solid waste management, Source Segregations : Control measures of urban and Industrial waste. Pollution case studies.

SECTION-B

Block-3 ENVIRONMENT PROTECTION LAWS IN INDIA

Environmental protection act for; Air (Prevention and control of pollution), Water (Prevention and Control of pollution), Wild life, Forest Conservation, Issues involved in the enforcement of environmental legislation. Role of an individual in prevention of pollution.

Environmental policies & Practices; Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Human Communities and the Environment

Human population growth: Impacts on environment, human health and welfare, Sanitation & Hygiene. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environment movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation for a Clean-green pollution free state.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi)

Block-4 ROAD SAFETY AWARENESS

Concept and significance of Road safety, Traffic signs, Traffic rules, Traffic Offences and penalties, How to obtain license, Role of first aid in Road Safety. Stubble Burning

Meaning of Stubble burning. Impact on health & environment.

Management and alternative uses of crop stubble.

Environmental Legislations and Policies for Restriction of Agriculture Residue Burning in Punjab.

Suggested Readings:

1. Carson, R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil. M., & Guha, R. 1993. This Fissured Land : An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev. Environment & Security. Stockholam Env. Institute, Oxford Univ. Press.

5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland : Sinauer Associates, 2006.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions each from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any 10 questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER-II
(BCB31202T): BUSINESS LAW

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 6

Objective:

The objective of the course is to impart basic knowledge of the important business Legislation along with relevant case law.

Course Outcomes:

CO 1:	To understand the fundamentals of contracts to draft agreements and contracts and Recognize and distinguish the unique contracts.
CO 2:	To equip the students about the legitimate rights and obligations under The Sale of Goods Act.
CO 3:	To equip the students with the abilities to launch business initiatives as LLP
CO 4:	Understand the meaning, characteristics, and elements of different kinds of Negotiable instruments.

Section A

Block I: The Indian Contract Act, 1872

The Indian Contract Act, 1872, General Principles 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.

Block II: Discharge of a contract and Specific Contracts

Discharge of a contract and Specific Contracts– modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi – contracts
Specific Contracts: Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

Block III: The Sale of Goods Act, 1930

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.

Section B

Block IV: The Partnership Act, 1932

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, Incoming and outgoing Partners, Mode of Dissolution of Partnership.

Block V: The Limited Liability Partnership Act, 2008

The Limited Liability Partnership Act, 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.

Block VI: The Negotiable Instruments Act, 1881

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.

Suggested Readings:

1. Kuchhal, M.C. and Kuchhal, Vivek (2017), *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar (2018), *Business Law*, Eastern Book Company, Lucknow.
3. Kumar Ravinder (2021), *Legal Aspects of Business*, Cengage Learning, Noida.
4. Maheshwari, S.N. and Maheshwari, S.K. (2018), *Business Law*, National Publishing House, New Delhi.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

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2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
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4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER II
(BCB31203T): BUSINESS MATHEMATICS AND STATISTICS

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

Course Outcomes:

CO 1:	Learners will understand business mathematics concepts that are necessary in the real world and will be able to communicate the underlying business concepts and mathematics.
CO 2:	Learners will apply correct mathematical terminology, notation and symbolic processes to be prepared for future coursework in business and mathematics.
CO 3:	Learners will solve sums related to simple and compound interest, payroll preparation, pricing, invoice preparation, trade discounts, taxes, etc. in various situations.
CO 4:	Learners will be able to implement the applications of mathematics and statistical techniques in business decision-making.

SECTION A

Block 1- Matrices and Determinants

Matrices: Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems.

Block-2 Basic Mathematics of Finance

Basic Mathematics of Finance : Simple and compound interest Rates of interest - nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

Block-3 Uni-variate Analysis and Measures of Variation Uni-variate Analysis : Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean : properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles.

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

SECTION-B

Block-4 Bi-variate Analysis

Bi-variate Analysis : Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Block -5 Index Numbers Analysis

Index Numbers Analysis : Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Block-6 Time series analysis

Time series analysis: Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Budnick, P.(2000) *Applied Mathematics*. McGraw Hill Publishing Co.
2. J. K. Singh, (2017)*Business Mathematics*, Himalaya Publishing House.
3. J. K. Sharma, (2019)*Business Statistics*, Pearson Education.
4. S.C. Gupta, (2017)*Fundamentals of Statistics*, Himalaya Publishing House.
5. S.P. Gupta and Archana Gupta, (2020) *Elementary Statistics*, Sultan Chand and Sons, New Delhi.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt

questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
MULTIDISCIPLINARY COURSE (MDC)
SEMESTER II
(EC1B31204T): ENGLISH COMPULSORY

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

The course, giving glimpses from diverse literary forms such as poetry, fictional and non-fictional prose, is designed to equip the learners with critical thinking, to help impart the contextualised acquisition of new vocabulary and to promote creative writing. The grammatical concepts are also introduced to facilitate learners' understanding of the functional value of grammar in real-life communicative situations.

Course Outcomes:

CO 1:	To introduce learners to diverse literary forms, including poetry, fiction, and non-fiction prose, to foster critical thinking skills
CO 2:	To facilitate contextualized acquisition of new vocabulary through exposure to various literary genres
CO 3:	To encourage creative writing by providing opportunities for expression within the framework of different literary forms
CO 4:	To integrate grammatical concepts to enhance learners' understanding of the practical applications of grammar in everyday communication

SECTION-A

Block I: Poetry: All the World's a Stage by William Shakespeare

Ring Out Wild Bells by Alfred Lord Tennyson

The Soul's Prayer by Sarojini Naidu

The Road Not Taken by Robert Frost

Block II: Prose: The Last Leaf by O. Henry

The Doctor's Word by R.K. Narayan

Why I want a Wife by Judy Brady

My Financial Career by Stephen Leacock

SECTION-B

Grammar and Composition

Block III: Sentence structures, Word Classes: Nouns, Pronouns, Adjectives, Verbs, Adverbs, Prepositions and Linking Words. Thanking Someone and Responding to Thanks, Apologising and Responding to Apology, Making Requests and Responding to Requests.

Block IV: Development of Story: This is a piece of guided composition. Candidates shall develop a story from a given outline of 3-4 lines. The outline shall consist of brief hints regarding the beginning, middle and end of the story. The length of the story shall be of 150- 200 words. The following may be regarded as a sample outline:

Son falls into bad company..... disobeys his parents loses interest in studies father decides to bring the son back to the right path gives him a few apples places a rotten apple among the good ones after a few days the good apples also become rotten son understands that one rotten apple spoils all the apples tries to mend his ways gets transformed..... moral.

Suggested Readings:

- Best, W. D. (2020). *The Students' Companion*. Harper Collins Publishers.
- Eastwood, J. (2000). *Oxford Practice Grammar*. OUP.
- Murphy, R. (Year of publication not provided). *Intermediate English Grammar (2nd ed.)*. Cambridge University Press.
- Rani, D. S., Reddy, T. V. S., Ravi, D., & Jyotsna, A. S. (2016). *A Workbook on English Grammar and Composition*. Delhi: McGraw.
- Murphy, R., & Hashemi, L. (2019). *English grammar in use*. Cambridge University Press.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

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- The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
- The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

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B. Com (Hons.) (Accounting and Taxation)
SKILL ENHANCEMENT ELECTIVE COURSE (SEC)
SEMESTER II
(BCB31205T): FUNDAMENTALS OF DIGITAL MARKETING

Max. Marks: 100

External: 70

Internal: 30

Pass: 40%

Credits: 4

Objective:

To help learners explore several aspects of the new digital marketing. To make them understand frameworks and approaches in order to measure digital actions of the consumers

Course Outcomes:

CO 1:	To learn the key concepts and trends associated with Digital Marketing
CO 2:	To Understand the leading tools and techniques used in the customer-facing aspects of Digital Marketing
CO 3:	To apply practical education in the best practices used by industry leaders to produce superior business results in the management of Digital Marketing
CO 4:	To demonstrate the decision-making approaches by using appropriate strategies to accomplish a given job

SECTION A

Block-1 Introduction to Digital Marketing

Introduction to Digital Marketing: Concepts, Traditional Marketing vs. Digital Marketing, Digital Market Evolution, Career in Digital Marketing,

Block-2 Digital Consumer:

Digital Consumer: Consumer Characteristics and profiles, Information Search Behavior, Factors Influencing Consumption Behavior, Purchase Decision Process, Post Purchase Behavior and Management.

SECTION B

Block-3 Digital Marketing Strategy Formulation and Execution

Digital Marketing Strategy Formulation and Execution.

Digital Marketing Mechanisms: Websites- Company and Retail Service Providers

Block-4 Search Engines

Search Engines- Google, Bing, Ask, Yahoo Video Hosting and Entertainment-Youtube, Amazon Prime, Netflix, Hotstar.

Suggested Readings:

1. Seema Gupta, (2022), Digital Marketing, McGraw Hill Education
2. Punit Singh Bhatia, (2017), Fundamentals of Digital Marketing, Pearson
3. Philip Kotler, (2017) Marketing 4.0: Moving from Traditional to Digital, Publisher Wiley
4. Damian Ryan, (2012) Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Publisher.
5. R Solomon and Tracy, (2013), Social Media Marketing: Pearson New International Edition

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B. Com (Hons.) (Accounting and Taxation)
SEMESTER II
COMPULSORY NON CREDIT QUALIFYING COURSE
(HRDB31205T): HUMAN RIGHTS AND DUTIES (HRD)

MAX. MARKS: 100

EXTERNALS: 70

INTERNAL: 30

PASS: 40%

Credits: NA

Objective:

The objective of the course is to impart Learners basic knowledge about human rights as well as duties, and to enable them to meet challenges of human rights violations.

Course Outcomes:

CO 1:	To enhance the knowledge and understanding of human rights and duties. It fosters the attitudes of tolerance, respect, solidarity and responsibility among students.
CO 2:	To promote compliance with international and regional human rights related treaties.
CO 3:	To develop the awareness about the constitutional and legal recognition of human rights among students that how human rights can be translated into social and political reality. Develop Skills for protecting human rights.
CO 4:	To make the students acquainted with human duties mentioned in Indian Constitution.

SECTION A

(Introduction to Human Rights)

Block I- Foundational Aspects: Meaning, Characteristics; Classification; Generations of Human Rights.

Block II-Constitutional-Legal Recognition in India: Fundamental Rights; Directive Principles of State Policy.

SECTION B

(Introduction to Human Duties)

Block III- Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties; Classification of Human Duties; Relevance of Human Duties.

Block IV- Recognition to Human Duties in India: Fundamental Duties in Indian Constitution Part IV A.

Suggested Readings:

1. United Nations. The United Nations and Human Rights 1945-1995. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. Introduction to Human Rights and Duties. Pune: University of Pune Press, 2011.
3. Mertus, Julie. The United Nations and Human Rights-A Guide for a New Era. London: Routledge, 2009.
4. Donnelly, Jack. Universal Human Rights in Theory and Practice. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. Taking Duties Seriously- Individual Duties in International Humanitarian Law. Versoix: International Council on Human Policy, 1999.

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Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER III
(BCB32301T): COMPANY LAW

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Course Outcomes:

CO 1:	To understand the regulatory and more general procedural elements pertaining to various company forms, taking into account the Companies Act of 2013 and its regulations.
CO 2:	Prepare the basic legal documents required for formation of a company.
CO 3:	Analyze the managerial composition of companies and examine the process of company meetings.
CO 4:	To evaluate the dividend distribution structure and gain knowledge of the winding up procedure.

SECTION A

Block I: Introduction: Administration of Company Law

Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts

Block II: Formation of a Company

Formation of Company, 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.

Block III: Documents of a Company

Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director and manager.

SECTION B

Block IV: Meetings, Committee of board of directors, Meetings of shareholders and board: Types of meeting, convening and conduct of meetings, 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.

Block V: Dividends and Audit

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account. Audit: Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Block VI: Winding Up, Insider-Trading and Insider-Trading

Winding Up - Concept and modes of Winding Up.

Insider-Trading: meaning and legal provisions.

Whistleblowing: Concept and Mechanism.

Suggested Readings:

1. Kuchhal, M.C. (2018), *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. Kapoor G.K. and Dhamija,S. (2023), *Company Law*, Bharat Law House, Delhi.
3. Kumar, A. (2022), *Corporate Laws*, Taxmann's Corporate Laws, Delhi
4. Chadha, Reena and Chadha, Sumant (2021), *Corporate Laws*, Scholar Tech Press, Delhi.
5. Singh, Avtar (2018), *Introduction to Company Law*, Eastern Book Company

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER III
(BCB32302T): CORPORATE ACCOUNTING

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objectives:

To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE OUTCOME

CO1	Develop an understanding of accounting for share capital and debentures.
CO2	Develop an understanding of Preparing the financial statements of a company and Banking Companies
CO3	Understand the different methods of valuation of Goodwill and Shares.
CO4	Understand the accounting for amalgamation and consolidated balance sheet for Holding company.

SECTION -A

BLOCK-1 Accounting for Share Capital

Accounting for Share Capital, 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;

Block-2 Accounting for Debentures

Issue and Redemption of Debentures, Accounting treatment and procedures. Method of Redemption of Debentures.

Block-3 Final Accounts: Preparation of Profit and Loss account and Balance Sheet of Corporate entities, excluding calculation of managerial remuneration.

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA) Preparation of Financial Statement of Banking Companies

SECTION -B

Block-4 Valuation of Goodwill and shares

Valuation of Goodwill and Valuation of Shares: Meaning, Factor affecting the valuation of goodwill and shares and various methods of valuation of Goodwill and Shares: simple problem only

Block-5 Amalgamation

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Block-6 Consolidated Accounts of Holding and Group Companies

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Suggested Readings:

1. R.L. Gupta, M.Radhaswamy (2021) . Corporate Accounting. S.Chand
2. S.N. Maheshwari, and S. K. Maheshwari. (2009), Corporate Accounting. Vikas Publishing House, New Delhi.
3. V.K. Goyal and Ruchi Goyal(2012). Corporate Accounting. PHI Learning.
4. Jain, S.P. and K.L. Narang. Corporate Accounting (2021) Kalyani Publishers, New Delhi.
5. P. C. Tulsian and Bharat Tulsian, (2008) Corporate Accounting, S.Chand

Note: Latest edition of the text books should be used.

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INSTRUCTIONS FOR THE CANDIDATES:

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B. Com (Hons.) (Accounting and Taxation)
VALUE ADDED COURSE (VAC)
SEMESTER III
(BAB32407T): ENHANCING HAPPINESS AT WORKPLACE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objectives:

The objective of this course is to provide students with a comprehensive understanding of Positive Psychology, focusing on its nature, dimensions, and scope. Students will explore the scientific foundations of well-being, happiness, and human flourishing, examining both hedonic and eudemonic approaches.

Course Outcomes:

CO 1	To understand the nature, dimensions, and scope of Positive Psychology, including character strengths and virtues, as well as the different approaches to well-being such as Hedonic and Eudemonic perspectives and Seligman's PERMA model.
CO 2	To analyze the physiological and psychological perspectives on happiness, identifying the biopsychosocial determinants and discussing the role of emotions and motives in the pursuit of happiness.
CO 3	To evaluate various theories and models of well-being and happiness, such as the hedonic and eudemonic approaches, and Seligman's PERMA, to determine their applicability and effectiveness in enhancing life satisfaction.
CO 4	To apply practical strategies for setting life goals and enhancing happiness based on the principles of Positive Psychology, character strengths, and virtues, incorporating the understanding of biopsychosocial factors and emotional regulation.

Section A

Life style factors: Importance of Diet, Sleep, Exercise, Meditation and yoga. Stress Management: strategies for preventing and relieving stress; Time management: techniques and styles.

Section B

Enhancing Emotional Intelligence, Optimism, Forgiveness, Altruism. Conflict resolution and negotiations, Overcoming resistance to change, Maintaining work life balance.

Suggested Readings:

1. Boniwell, I. (2012). Positive Psychology In a Nutshell: The Science of Happiness (3rd edition). London: Mc Graw Hill.
2. Compton, W.C. & Hoffman, E. (2012). Positive Psychology: The Science of Happiness and Flourishing. Belmont: Wadsworth.
3. Ivtzan, I., Lomas, T., Hefferon, K., Worth, P. (2016). Second Wave Positive Psychology: Embracing

the Dark Side of Life. Routledge.

4. Lomas, T., Hefferon, K., Ivtzan, I., (2014) Applied Positive Psychology: Integrated Positive Practice. SAGE Publications Ltd.

5. Lopez, Pedrotti & Synder. (2018). Positive Psychology: The scientific and Practical explorations of Human strengths.

6. Peterson, C., & Seligman, M. E. P. (2004). Character strengths and virtues: A handbook and classification. New York: Oxford University.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

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5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

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MULTIDISCIPLINARY COURSE (MDC)
Semester-III
(BCB32304T): FUNDAMENTALS OF COMPUTER

Max Marks: 100
External Marks: 70
Internal Marks: 30
Credits: 4
Pass 40%

Objectives:

To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Course Outcomes:

CO1	To learn the basic knowledge of computer hardware and software.
CO2	To get basic knowledge of computer networks.
CO3	To have knowledge of computer languages such as machine language, assembly language, high level language, 4GL.
CO4	To understand the concepts of word processing and spreadsheet.

SECTION-A

Block I: Introduction of Computer: Characteristics of the Computer, Block diagram of a Computer, Classification and Generations of Computer *Input Devices:* Keyboard, Mouse, Trackball, Space ball, Joystick, Light pen, Touch screen, Digitizer, Data Glove, Scanner, Speech Recognition Devices, Optical Recognition Devices: OMR, OBR, OCR, MICR, Video Cameras, *Output Devices:* Monitors, Printers and its types, Plotters and its types, Speakers, Multimedia Projector.

Block II: Computer languages: Machine language, assembly language, high level language, 4GL. *Language Translators:* Compiler, Interpreter, and Assembler. *Software:* Types of Software: System Software, Application Software, and Firmware. *Memories:* Memory Hierarchy, Memory Types: Magnetic core, RAM, ROM, Secondary, Cache, Overview of storage devices: floppy disk, hard disk, compact disk, tape.

SECTION –B

Block III: Operating System: Functions of Operating System, Types of Operating System, Turning on a computer, desktop, taskbar, start menu, booting up, Desktop, Shortcut, Icons, Recycle Bin, Start Menu, My Computer, Computer's Devices and Drives, Storage, Removable Storage, CD/DVD Drive, floppy drive, and USB flash drive, Hard drive, Control Panel, The Window, Parts of Window, File Explorer, Files, Folders, Directories, Command, Menus, Keyboard, Function Keys, Normal Keys, Special keys, Direction keys, Numeric Keypad, Numeric Keys, Mouse: Left button, Right Button, Windows Accessories, Sharing Information between Programs. Virus, Antivirus, Peripherals can use with your computer.

Block IV: Computer Networks: Components of data communication, modes of communication, standards and organizations, Network Classification, Network Topologies; Network Types, Transmission media, network protocol; layered network architecture. Basic of Computer networks: LAN, MAN, WAN.

Suggested Readings:

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications
5. .N. Subramanian, *Introduction to Computers*, Tata McGraw-Hill.
6. Peter Nortorn, *Introduction to Computers*, Seventh Edition

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER

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B. Com (Hons.) (Accounting and Taxation)
COMPULSORY NON-CREDIT QUALIFYING COURSE
SEMESTER III

(DABB32305T): DRUG ABUSE: PROBLEM, PREVENTION AND MANAGEMENT (DAB)

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: NA

Objective:

The objective of the course is to spread awareness amongst learners regarding social, psychological and physical effects of drug abuse, and familiarize them with the policies and treatment services available.

Course Outcomes:

CO 1:	Describe a variety of models and theories of addiction and other problems related to substance abuse.
CO 2:	Describe the behavioral, psychological, physical health and social effects of psychoactive substances on the person using, and significant others.
CO 3:	Provide culturally relevant formal and informal education programs that raise awareness and support substance abuse prevention and the recovery process.
CO 4:	Describe factors that increase the likelihood for an individual, community or group to be at-risk for, or resilient to, psychoactive substance use disorders.

SECTION- A

Block I- Introduction to the Problem: Concept (what constitutes drug abuse); Nature (vulnerable age groups, signs and symptoms); Causes(physiological, psychological, sociological); Consequences (for individuals, families, society and nations)

Block II- Management of Drug Abuse: Medical Management (Medication for treatment and to reduce withdrawal effects, Drug De-addiction clinics, Relapse management); Psycho-Social Management(Counselling , family and group therapy, behavioural and cognitive therapy, Environmental Intervention).

SECTION- B

Block III- Social Efforts for Prevention of Drug Abuse: Role of Family and Social Institutions(Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny; School Counselling, Teacher as role-model. Parent-Teacher-Health Professional Coordination, Random testing on students; Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

Block IV- Political Efforts for Prevention of Drug Abuse: NDPS Act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

Suggested Readings:

1. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.
2. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
3. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.
4. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.
5. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.

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5. The duration of each paper will be three hours.

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**B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER IV
(BCB32401T): E- FINANCIAL MARKET AND SERVICES**

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

Provide knowledge and understanding to the students regarding financial market and tools, technique, application and use of E- Financial services.

Course Outcomes:

CO 1:	To remember the role and significance of the Indian financial market.
CO 2:	To understand various financial services and financial intermediaries.
CO 3:	To analyze the concepts relevant to Indian financial markets and financial institutions.
CO 4:	To apply the various mechanisms, depositories bodies, statements, regulation and indices.

SECTION A

Block 1: (Introduction to Financial Services)

Financial Services, Characteristics and Kinds of financial services. Financial intermediaries rendering financial services. Role of financial services in Indian financial system.

Introduction meaning of equity shares. Evolution, structure and functions of equity market in India. Market For Equity – Primary Markets IPO – Methods followed. Book building.

Block 2: (Financial Markets)

Secondary Markets: Definition and functions of Stock Exchanges.

Meaning of financial market, Types of traders, Types of trade, Brokerage calculation.

Depository: An Introduction. Practical aspects and background of Depositories: NSDL, CDSL. Statements: Holding Statement, Transaction Statement. Dematerialization Procedure

SECTION B

Block 3 :(DEMAT and Settlement Procedure)

DEMAT: Account Opening Procedure, Nomination Practices; off line Demat Account & Online Demat Account. Clearing & Settlement Procedure, Delivery Instruction Slip Practices for Depository Participants & Beneficial Owner.

Block 4: (Trading on Stock Exchange)

Trader Work station: User Interface, Practical terminology and operation of work stations.

Trading on stock exchange: Online trading, Internet trading. Composition of Sensex, Nifty and Sectoral indices.

Suggested Reading:

1. Mishkin, F. S., & Eakins, S. G. (2023). Financial markets and institutions. Pearson Education India.
2. Pathak, B. V. (2014). Indian financial system. Pearson Education India.
3. Falconer, S. (2014). Financial services management: a qualitative approach. Routledge.

4. Gordon, E., & Natarajan, K. (2009). Financial markets and services. Mumbai: Himalaya Publishing House.
5. Khan, M. Y. (2004). Financial services. Tata McGraw-Hill.

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**B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER-IV
(BCB32402T): MARKETING MANAGEMENT**

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

To familiarize the students with various marketing management concepts that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Course Outcomes:

CO 1:	To understand the Importance and purpose of marketing and its core marketing concepts.
CO 2:	To describe the marketing mix strategies
CO 3:	To evaluate different pricing strategies.
CO 4:	To develop a comprehensive marketing plan for an organization

SECTION A

Block 1: Introduction to Marketing

Nature and Scope of Marketing, Introduction to Marketing Environment, Marketing Information and Research,

Block 2: Understanding Consumers and Selecting Target Markets

Buyer Behavior, Markets and Market Segmentation, Market Targeting and Positioning

Block 3: Product Decisions

Product Concepts and Classification, Product Development and Product Life Cycle, Branding, Packaging and Servicing

SECTION B

Block 4: Pricing Decisions

Objectives and Methods of Pricing Price Adjustment Strategies, Regulation of Prices

Block 5: Distribution Decisions

Distribution Channels, Marketing Intermediaries Marketing Logistics

Block 6: Promotion Decisions and Emerging Issues

Marketing Communication, Personal Selling and Sales Promotion, Advertising and Publicity, Emerging Issues in Marketing.

Suggested Reading:

1. Davies, M. (1998) Understanding Marketing, 1st edition. Prentice Hall
2. Ellwood, I. (2002) The Essential Brand book, Kogan Page Limited
3. Fill, C (2002) Marketing Communications, Contexts, strategies and applications, Prentice Hall
4. Gabriel, Y & Lang, T, (1995), The Unmanageable Consumer, Sage, London
5. Hoffman, D & Novak, T, (1996), 'Marketing in Hypermedia Computer-mediated Environments: Conceptual Foundations', Journal of Marketing, Vol 60(July).

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**B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER IV
(BCB32403T): COST ACCOUNTING**

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

COURSE OUTCOME

CO1	Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
CO2	Student learn accounting and control techniques for materials, labour, and overheads, including inventory control, timekeeping, and allocation of overheads.
CO3	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
CO4	Understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

SECTION A

Block 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

Block 2: Elements of Cost: Material

Elements of Cost: 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

Block 3: Elements of Cost: Labour

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.

SECTION B

Block 4: Elements of Cost: Overheads

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 cost allocation.

Block 5: Methods of Costing

Methods of Costing : Unit costing, Job costing, Contract costing.

Process costing (process losses, valuation of work in, progress, joint and by-products), Service costing (only transport).

Block 6: Cost Accounting Book-Keeping Systems

Book Keeping in Cost Accounting : Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Jawahar Lal, (2013) Cost Accounting. McGraw Hill Education
2. Nigam, B.M. Lall and I.C. Jain. (2010) Cost Accounting: Principles and Practice. PHI Learning
3. Jain, S.P. and K.L. Narang.(2021) Cost Accounting: Principles and Methods. Kalyani Publishers
4. Arora, M..N. (2021) Cost Accounting Principles and Practice.Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal.(2009) Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

Note: Latest edition of text books should be used.

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**B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER IV
(BCB32404T): BUSINESS ECONOMICS**

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

This course acquaints the students with the basic principles of Microeconomics and economic activities. It will help the students to understand the subject by applying it to their day-to-day experiences.

Course Outcomes:

CO 1:	To remember the role and significance of the Business Economics
CO 2:	To understand various concepts related to Production and Consumption function.
CO 3:	To analyze the concepts relevant to different forms of markets.
CO 4:	To apply the various price and equilibrium conditions based on demand in real world scenario.

SECTION – A

Block 1: (Introduction to Business Economics)

Meaning, nature and scope of economics; Methodology of Economics. Role of Assumptions Theory of Demand and Elasticity of Demand Consumer Behaviour: Cardinal utility analysis; Indifference curve analysis

Block 2: (Production Function and Cost Concepts)

Production Function: Law of Variable Proportions and Returns to Scale Concepts of Costs.

SECTION – B

Block 3: (Revenue Concepts)

Revenue: types, shapes of cost curves in short and long period; shapes of revenue curves in different market forms; relationship of AR, MR and Elasticity.

Block 4: (Perfect and Imperfect Competition)

Price and Output Determination of Firm and Industry under Perfect Competition

Imperfect Competition: Monopoly and Monopolistic Competition

RECOMMENDED READINGS:

1. Paul A Samuelson, William D Nordhaus, Anindya Sen, (2021). Microeconomics. Mc Graw Hill.
2. Timothy Taylor, Saint Paul, Minnesota Steven A. Greenlaw, Fredericksburg, Virginia Eric Dodge, Hanover, Indiana (2022). Principles of Microeconomics. OpenStax
3. McKenzie, R. B., Schansberg, D. E., & Lee, D. R. (2024). Microeconomics for Managers: Principles and Applications. Cambridge University Press.
4. H.L. Ahuja, (2019). Principles Of Microeconomics, S Chand.
5. Samuelson, Paul A and Nordhaus, William D, (2018). Economics, Tata McGraw Hill Publishing Company Limited, New Delhi.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER V

(BCB33501T): AUDITING AND CORPORATE GOVERNANCE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

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:

CO 1:	Students will demonstrate a comprehensive understanding of auditing principles, including objectives, basic principles, techniques, and classifications, as well as specialized audit areas such as cost audit, tax audit, and management audit.
CO 2:	Students will develop proficiency in understanding and applying regulations governing the audit of limited companies, including auditor qualifications, appointment procedures, rights, duties, and liabilities under the Companies Act 2013.
CO 3:	Students will analyze various corporate governance frameworks, theories, and models, as well as major corporate scandals, to understand common governance problems and evaluate the impact of governance reforms.
CO 4:	Students will develop awareness of business ethics, corporate ethics, and ethical behavior, and comprehend the concept of CSR, its relationship with corporate sustainability, business ethics, and governance, including the provisions under the Companies Act 2013 and adherence to CSR models, codes, and standards.

SECTION A

Block I Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit;

Block II: Audit Procedure and audit of Limited Companies and Company Auditor – Vouching and verification of Assets & Liabilities. 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

Block III: 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; Auditing Standards; Relevant Case Studies/Problems;

SECTION B

Block IV: 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

Block V: Business Ethics, Rating agencies and Green Governance:

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

Block VI: 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

Suggested Readings:

1. Kumar, R.and Sharma, V. (2015), Auditing Principles and Practice, PHI Learning
2. Jha, Aruna (2020), Auditing. Taxmann Publication.
3. Singh, A. K., & Lovleen, G. (2011). Auditing Theory and Practice. Galgotia Publishing Company.
4. Kumar, A. (2012), Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. Dangi V. (2013), Corporate Governance-Principles and Practices. Prabhat Prakashan.

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B.Com. (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER-V
(BCB33502T) HUMAN RESOURCE MANAGEMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

The objective of this course is to help students to have a good understanding of principles and practices concerning people management within organizations. This course will acquaint students about HRM functions and how it relates to other organizational functions. This course is to make students aware that how HR functions such as procurement, development, compensation, maintenance, integration and separation can be utilized in accomplishing organizational goals.

Course learning outcomes:

CO 1	Develop the skills to identify what is considered to be within the scope of a “Human Resource Management” approach.
CO 2	Critically analyze these practices in contemporary organizations.
CO 3	Develop the necessary understanding to make a strategic contribution within the HR function of an organization.
CO 4	To apply the required practices in real world scenario

SECTION-A

Block 1: Introduction to Human Resource Management (HRM)

Concept and Evolution of HRM, Definition and importance of HRM, Historical development of HRM, HRM vs. Personnel Management, Objectives and Functions of HRM, Role of HR Manager, Strategic HRM, HR Policies and Practices

Block 2: Recruitment and Selection

Human Resource Planning: Importance and process of HR planning, Techniques for forecasting HR needs. Job Analysis and Design: Conducting job analysis, Designing job descriptions and specifications. Recruitment: Sources of recruitment: Internal and external, Modern recruitment methods and technologies. Selection: Selection process and techniques, Tools for effective selection: Interviews, tests, assessment centers. Onboarding and Induction: Importance of onboarding and induction programs, Best practices for successful employee integration

Block 3: Training and Development

Training Needs Analysis: Identifying training needs, Methods for conducting training needs analysis. Training Methods and Techniques: On-the-job and off-the-job training methods-learning and technology-based training .

SECTION B:

Block 4: Performance Management and Appraisal

Performance Management System: Objectives and components of performance management systems, Setting performance standards and goals. Performance Appraisal Methods: Traditional and modern appraisal methods, 360-degree feedback, management by objectives (MBO), and balanced scorecard. Managing Performance Issues: Identifying and addressing performance problems.

Block 5: Compensation and Benefits: Compensation Management: Objectives and components of compensation management, Job Evaluation and Pay Structures: Methods of job evaluation, Designing pay structures and salary surveys. Incentive Plans: Types of incentive plans: Individual and group, Designing effective incentive programs.

Block 6: Current Trends and Emerging Issues in HRM

Global HRM, Diversity and Inclusion, Ethics in HRM, Ethical issues and dilemmas in HRM, Promoting ethical behavior in the organization, Future of HRM: Trends shaping the future of HRM, Preparing for the future workforce: Gig economy, remote work, and changing labor markets

Suggested Reading :

1. Armstrong, M. (2020). *Armstrong's Handbook of Human Resource Management Practice* (15th ed.). Kogan Page.
2. Dessler, G. (2020). *Human Resource Management* (16th ed.). Pearson.
3. Aswathappa, K. (2017). *Human Resource Management: Text and Cases* (8th ed.). McGraw Hill Education.
4. Rao, V. S. P. (2010). *Human Resource Management: Text and Cases* (3rd ed.). Excel Books.
5. Gupta, C. B. (2018). *Human Resource Management* (19th ed.). Sultan Chand & Sons.

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B. Com (Hons.) (Accounting and Taxation)
SKILL ENHANCEMENT COURSE (SEC)
SEMESTER V
(BCB33503T) DIGITAL MARKETING PLATFORMS

Max. Marks: 100
External Marks: 70
Internal Marks: 30
Pass: 40%
Credits: 4

Objective:

To help learners explore several aspects of the new digital marketing environment, acquaint them with the motivations behind methods used by marketing mentors.

Course Outcomes:

CO 1:	To remember the fundamental concepts, tools, and techniques in website marketing, search engine optimization (SEO), email marketing, mobile marketing, and social media marketing.
CO 2:	To understand the principles and implications of various digital marketing strategies, including website marketing, SEO, email and mobile marketing, and social media marketing.
CO 3:	To Implement digital marketing techniques using appropriate tools and platforms for website optimization, email and mobile campaigns, and social media marketing strategies.
CO 4:	To Analyze the effectiveness of different digital marketing strategies and campaigns by examining relevant metrics and performance data.

SECTION A

Block-1 Website Marketing and Search Engine Optimisation

Website Marketing: Concept and Implications, Search Engine Optimization: Introduction, Keyword Planner Tools, On Page SEO Techniques-Indexing and Keyword Placement, Content Optimization

Block-2 Email and Mobile Marketing

E-Mail Marketing: Concept and Implications E-Mail Automation, E-Mail Oriented Promotional Programs.
Mobile Marketing: Concept and Implications, SMS Marketing, Marketing on Mobile Applications.

SECTION B

Block -3 Introduction to Social Media Marketing

Introduction to Social Media Marketing: Concept, Comparison and Implications, Social Media- Evolution, Characteristics, Career in Social Media Marketing.

Block 4: Social Networks

Social Networks: Facebook, Instagram, Twitter, YouTube, Whatsapp - Design, Features, Mechanism, Metrics, Reach and Users, Virtual Marketing, Content Marketing, Designing and monitoring Advertising campaigns using Facebook Business Manager.

Suggested Readings:

1. Gupta, S. (2020). Digital marketing. McGraw Hill Education (India) Private Limited.
2. Bhatia, P. S. (2017). Fundamentals of digital marketing. Pearson.
3. Kotler, P., Kartajaya, H., & Setiawan, I. (2016). Marketing 4.0: moving from Traditional to Digital. John Wiley & Sons.
4. Ryan, D. (2016). Understanding digital marketing: marketing strategies for engaging the digital generation. Kogan Page Publishers.
5. Solomon, M. R., & Tuten, T. L. (2017). Social media marketing. Social Media Marketing,

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5. The duration of each paper will be three hours.

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B. Com (Hons.) (Accounting and Taxation)
SKILL ENHANCEMENT ELECTIVE COURSE (SEC)
SEMESTER V
(BCB33504T): E-COMMERCE

Max. Marks: 100
External Marks: 70
Internal Marks: 30
Pass: 40%
Credits: 4

Objective:

To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Course outcomes:

CO 1:	To learn the key elements of e-commerce business models and the technological forces driving e-commerce evolution.
CO 2:	To understand the technologies used in e-commerce, including web design principles and security measures such as encryption.
CO 3:	To acquire a comprehensive understanding of the legal and regulatory framework governing e-commerce, and its provisions related to cybercrimes.
CO 4:	To apply knowledge of e-payment systems, online banking, and various e-commerce applications across industries.

SECTION A

Block 1: (Introduction to E-Commerce)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Block 2: (Technology used in E-commerce)

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website) Management issues related to E-commerce. Legal and ethical issues in E- Commerce: Security issues in E- Commerce- Regulatory frame work of E- commerce.

SECTION B

Block 3: (E-payment System)

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Block4: (On-line Business Transactions)

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, (2016), E-Commerce, Pearson Education.
2. David Whiteley, (2006), E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, (2009), Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. PT Joseph, (2015), E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag,(2017), E-commerce, McGraw Hill Education

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER V
(BCB33505T): E- BANKING OPERATION AND SERVICES

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

Provide knowledge and understanding to the students regarding Electronic banking, its techniques, tools, applications and its use in the management of business.

Course Outcomes:

CO 1:	Students will demonstrate an understanding of the evolution, functions, and significance of electronic banking, including early developments, business process re-engineering, and transformations in the Indian banking industry.
CO 2:	Students will develop proficiency in identifying, analyzing, and managing risks associated with e-banking, including employing tools and techniques for risk analysis, coverage, and mitigation.
CO 3:	Students will acquire competence in understanding and implementing security measures in e-banking.
CO 4:	Students will demonstrate awareness of electronic payment systems, particularly in commercial websites.

SECTION A

Block-1 Online Business Transactions

Online Business Transactions: Rationale of transacting online, E-commerce applications in various industries such as banking, insurance, payment of utility bills and others, e- marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and entertainment, Online shopping, etc.

Block-2 Electronic Banking

Electronic Banking: Early developments, Business process Re-Engineering with E- Services; Transformations in Indian Banking Industry with Information Technology; Traditional Banking and Electronic Banking, Functions of E-Banking; Service Quality in E- Banking and Traditional Banking, E-Builder Solutions: E Cheques and Digital Signatures, Digital Certificates.

SECTION B

Block-3 Risks Management in E-Banking and E-Banking and security

Risks Management in E-Banking: Tools and techniques used for risk analysis, Risk coverage and risk

management; **E-Banking and security** - Introduction, Need for security, Security Concepts, Security threats in the E-commerce environment;

Block-4 Electronic Payment System and Internet Banking

Electronic Payment System and Internet Banking; Commercial Websites.

E-Banking in India: Procedure, Programmes Components, Online Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Role of Banking institutions, Non-banking institutions, Emerging modes and systems of E-payment: MPaisa, PayPal, Paytm, PhonePay, GooglePay and other digital payment systems. E-payments risks; Electronic Fund Transfer Problems.

Suggested Readings:

1. Jatana,R. (2007)E-Banking in India:Challenges and Opportunities, New Century Publications
2. Khan, M. S. (2009). E-Banking Management: Issues, Solutions, and Strategies.
3. Gup, B. E. (2011). Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers
4. Desai, V. (2009). Banking and Financial Services.
5. Santhanam, K., & Varshney, R. L. (2003). Banking Theory, Law and Practice.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER V
(BCB33506T): FUNDAMENTAL OF INSURANCE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

Develop understanding of the students with the concept of insurable risk and the basic principles, functions and working of the life insurance and General insurance.

Course Outcomes:

CO 1:	To understand meaning, nature, significance, essential requirements and principles of Insurance, contract elements of General Insurance and Life Insurance
CO 2:	To obtain an overview of Regulatory Framework of Insurance Sector.
CO 3:	To equip students with ability to analyze various types of insurances and their respective policies and plans
CO 4:	To evaluate recent developments in Insurance sector.

SECTION A

Block I: Introduction to Insurance

Insurance : Meaning, nature and significance, essential requirements and principles of Insurance, Contract elements of General Insurance and Life Insurance, re-insurance, nationalization of insurance business in India, Role of Insurance in national economy. Definition of Risk and Uncertainty, Classification of risks, sources of risk-external and internal, risk management.

Salient feature, duties, powers and functions of the authority, Rationale of opening up of the insurance sector to the private sector.

Block II: Life Insurance

Meaning, origin and features, growth of Life insurance, types of life insurance policies, law relating to life insurance, general principles of life insurance contract, proposals and policy, assignments and nominations, title and claims, concept of trust in life insurance : Role, functions and policies, modern life insurance in India, private sector companies in life insurance sector, recent trends in life insurance.

SECTION B

Block III: General Insurance, Fire Insurance

General Insurance : Meaning and origin, growth of General Insurance, nature of general insurance, different types of general insurance, law relating to general insurance organization and management of general insurance in India.

Fire Insurance: Meaning, nature, various types of fire policy, subrogation, double insurance, contribution, proximate cause, claims and recovery.

Block IV Accident and Motor Insurance, Deposit and Credit Insurance, Marine Insurance

Accident and Motor Insurance: Nature, disclosure, terms and conditions, claims and recovery, third party insurance, compulsory motor vehicle insurance, accident insurance.

Deposit and Credit Insurance: Nature, terms and conditions, claim, recovery etc. public liability insurance, emergency risk insurance. Marine Insurance, Insurance and Information technology, recent developments in Insurance sector.

Suggested Readings:

1. Banking and Insurance - Law and Practice, The Institute of Company Secretaries of India (ICSI)
2. Bodla, B.S., Garg M.C. & Singh K.P. (2003), Insurance: fundamentals. Environment and procedures. Deep & Deep Publications Pvt Ltd
3. Tyagi, C.L. & Madhu Tyagi, M. (2007). Insurance - Law and Practice, Atlantic Publishers & Dist,
4. Gupta S.P. (1990). Marine Insurance for Bankers and Shippers Consultech Services Bombay 1983.
5. Gupta, O.S. (1966), Life Insurance: Special Reference to India, Frank Brothers, New Delhi.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER VI
(BCB33601T): INCOME TAX LAW AND PRACTICE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

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

Course Outcomes:

CO 1:	Understand the basic concepts in the law of income tax and determine the residential status of different persons
CO 2:	Identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property' Profits and gains of business or profession; Capital gains; Income from other sources.
CO 3:	Learn the procedure of Computation of tax liability of individuals
CO 4:	Understand the provisions of filing return of income

SECTION A

Block -1 Basics of Income Tax Law , Residential status and Exempted income

Basic concepts: Income, agricultural income, person, assesses, 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:- Exempted income under section 10

Block -2 Income from Salaries; Income from house property,

Computation of Income : Income from Salaries; Income from house property

Block -3 Income from Profits and gains of business or profession; Capital gains

Computation of Income : Profits and gains of business or profession and Capital gains

SECTION B

Block -4 Income from other sources, Clubbing of income and Set-off and carry forward of losses

Income from other sources, Clubbing of income : Income of other persons included in assessee's total income; Aggregation of income. Set-off and carry forward of losses;

Block -5 Deductions and computation of income tax liability

Deductions from gross total income; Rebates and reliefs Computation of total income of individuals; Tax liability of an individual

Block -6 Preparation of Return of Income

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

Suggested readings:

1. Singhania, V. K., & Singhania, Monica. (2024-25). Students Guide to Income Tax Including GST. Publisher: Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish, & Gupta, Ravi. (2024-25) Systematic Approach to Income Tax. Publisher: Bharat Law House Pvt. Ltd.
3. T.N. Manoharan, G. R. Hari. (2024-25) Students Guide to Income Tax Including GST. Publisher: Snow White Publications Pvt. Ltd.
4. Mehrotra H.C., Goyal, S.P (2024-25) Income Tax (Taxation Law) Sahitya Bhawan Publications
5. Sekhon, S. (2024-25). The Income Tax Laws: A Simple Guide to Theory. Sumirat Publication.
- 6.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER VI
(BCB33602T): DIGITALIZED INCOME TAX ACCOUNTING
AND DOCUMENTATION

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Income Tax using computer hardware and software packages in a business set-up.

Course Outcomes:

CO 1:	To provide understanding of Direct Taxes including rules pertaining thereto and their application to different business situations
CO 2:	To provide an Insight in to practical aspects and procedural aspects for filing tax returns for various Assesses
CO 3:	Develop the ability to file online returns of income
CO 4:	Knowledge of different income tax return forms like ITR 1, ITR2, ITR3, and ITR 4 and their relevant data fields.

SECTION A

Block 1: Conceptual Framework: e-filing

E-filing of Returns of Income: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Block 2: TDS and e-Filing of TDS returns and exemption from TDS

TDS and e-Filing of TDS Returns: Tax Collection at Source schedule for deposit of TDS; Tax Deduction and Collection Accounts, Schedule for submission of TDS Returns; Prescribed forms for filing of TDS returns;

Exemption from TDS – Form 13, 15G, 15H; Advance Payment of Tax. Income tax and e-filing of ITRs

SECTION B

Block 3: Introduction to Income Tax Portal and Basic understanding of filing ITR form

Introduction to Income Tax Portal; Preparation of electronic return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6.

Block 4: Computation of Tax liability

Assessment of income liable to tax, Determination of tax liability, Payment of tax. Refunds, Appeals and final settlement of tax liability. Payment of interest by and to an assessee; Refund of excess tax paid by the assesses.

Suggested Readings:

1. Manoharan, T. N. (2024) Students Handbook on Income Tax Law. Snow White Publications
2. Mehrotra, H. C. (2024) Income Tax Law and Accounts including Tax Planning. Sahitya Bhawan Publications.
3. Narang and Gaur. (2024) Income Tax. Himalaya Publishing House.
4. Prasad, B. Direct Taxes - Law and Practices. (2024) Wishwa Prakashana
5. Singhania, Vinod, K. (2024) Direct Taxes - Law and Practices. Taxman Publications.

Note: Latest edition of text books may be used.

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B.Com. (Hons.) (Accounting and Taxation)
SKILL ENHANCEMENT COURSE (SEC)
SEMESTER-VI
(BCB33603T) ORGANIZATION THEORY AND BEHAVIOR

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

The objective of this course is to acquaint students about the basic concepts and theories underlying individual behaviour; behaviour in groups, dynamics of groups and team building and to develop an understanding of the organisation culture and creating sustainable cultures.

Course outcomes:

CO 1	Outline the concepts and theories underlying individual behaviour and developing better insights into one's own self.
CO 2	Comprehend individual behaviour in groups, dynamics of groups and team building.
CO 3	Have an understanding of human behaviour in groups and will be able to apply such knowledge in practical world.
CO 4	Apply the concept of creating sustainable cultures.

SECTION A

Block1:

Organisational Behaviour and Individual Perspective-I

Overview of Organizational Behavior, Individual Behaviour and Learning, Perception, Attitudes and Values

Block 2:

Organisational Behaviour and Individual Perspective-II and Interpersonal Relations

Personality and Emotions, Stress Management, Motivation, Interpersonal Relations Management

SECTION B

Block 3:

Group Behaviour

Group Formation and Structure, Communication, Conflict Management, Team Building and Leadership, Power and Politics

Block 4:

Organizational Culture and Change

Organizational Culture and Climate, Organizational Change, Emerging Trends in OB.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.

(**Note:** Latest Editions of the above books may be used.)

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SKILL ENHANCEMENT COURSE (SEC)
Semester VI
(BCB33604T): BUSINESS ENVIRONMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

To develop basic understanding of the Indian business environment and measurement of various macro-economic variables among learners.

Course outcomes:

CO 1:	Understand the business environment in current scenario and various factors affecting it.
CO 2:	Understand and analyse the implications of external factors for a business
CO 3:	Analyse and compare different countries with India in respect to political, economic, legal and regulatory environment.
CO 4:	Would be able to develop conceptual understanding of financial environment and its linkage.

SECTION A

Block 1 An Overview of Business Environment

Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Block 2: Economic Environment

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

SECTION B

Block 3 Socio-Cultural Environment

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

Block 4 Political Environment

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

Suggested Readings:

1. Cherunilam, Francis, (2021) Business Environment, Himalaya Publishing House, New Delhi.
 2. K Ashwathappa, (2011). Legal Environment of Business, Himalaya Publishing House, New Delhi.
 3. M. Adhikary, (2012). Economic Environment for Business, Sultan Chand & Sons, New Delhi.
 4. K. Ashwathappa, (2011). Essentials of Business Environment, Himalaya Publishing House, New Delhi.
 5. Paul Justin, (2006) Business Environment – Text and Cases, Tata McGraw Hills Publishing
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SKILL ENHANCEMENT COURSE (SEC)
SEMESTER-VI
(BCB33605T): ENTREPRENEURSHIP DEVELOPMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Objectives:

Credits: 4

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:

CO 1:	To understand concept of entrepreneurship, its theories entrepreneurial mind-set and Innovation.
CO 2:	Analyse the entrepreneurial process for establishing a new venture.
CO 3:	To evaluate the entrepreneurial environment and analyse the role of women entrepreneurs
CO 4:	To analyze the role of MSMEs in the National Economy

SECTION A

Block I: Basics of Entrepreneurship and Innovation- Concept, Theories, Characteristics, Entrepreneurial mindset. Innovation- meaning, features, and need. Latest innovations in manufacturing and service sectors. Social and commercial entrepreneurship.

Generation of business ideas; Opportunity sensing and identification; Test of feasibility of business ideas; Developing a business proposal, contents of a business plan/project report; Project appraisal by external agencies. Business Planning.

Block II: Entrepreneurial Development Programmes

Entrepreneurial Development Programmes: their Relevance and Achievement, Role of Government in Organizing EDPs. Women Entrepreneurship: Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship.

SECTION B

Block III: Medium Small and Micro Enterprises (MSMEs) and Start -Ups:

Medium Small and Micro Enterprises (MSMEs) and Start -Ups: Definition, Registration process and its procedure, Benefits of registration. MSMEs--- Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Product Planning and Management; Marketing Management; Growth and Diversification Strategies. Logistics management—meaning, features, and its role in business enterprises.

Block IV: Role of MSMEs in the National Economy and role of e-commerce and m-commerce in promoting small business

Role of MSMEs in the National Economy Role of ecommerce and m-commerce in promoting small business. Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME'S Exemptions.

Suggested readings:

1. Desai, Vasant (2003). *Small-Scale Industries and Entrepreneurship*. Himalaya Publishing House, Delhi.
2. Desai, V. (2008). *Small Scale Industries and Entrepreneurship: In the Twenty-first Century: Spirit of Enterprise*. Himalaya publishing house.
3. Kaulgud, Aruna (2003). *Entrepreneurship Management*. Vikas Publishing House, Delhi.
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

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B. Com (Hons.) (Accounting and Taxation)
SKILL ENHANCEMENT COURSE (SEC)
SEMESTER-VI
(BCB33606T): MANAGEMENT INFORMATION SYSTEM

Max Marks: 100

External Marks: 70

Internal Marks: 30

Pass: 40%

Credits: 4

Objective:

To develop decision making and management skills for learners in any organization based on information provided by MIS.

Course Outcomes:

CO1	To learn the structure and classification of management information system.
CO2	To get basic knowledge of system development models.
CO3	To have knowledge of system analysis and system design.
CO4	To understand the implementation and evaluation of management information system.

SECTION A

Block I

Introduction to Management Information Systems (MIS): Definition of MIS, Evolution of MIS, Concepts of MIS, Importance of MIS, Objectives of MIS, Information Technology, Characteristics of MIS, Functions of MIS, Limitations of MIS. **Structure of MIS:** MIS Structure based on physical components, processing functions, management activities, decision making and organizational functions.

Block II

Classification of MIS: Transactional Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Executive Support System (ESS), Expert System and Office Automation System (OAS). Functional Information System. Information and System Concepts: Data, Information, Characteristics of Information, Dimensions of Information, System, Types of System, Elements of System, Human as an Information Processing System. Decision Making & MIS: Decision Making, Simon's Model of Decision Making, Types of Decisions, Methods for Choosing among Alternatives, Decision Making and MIS.

SECTION B

Block III

System Development Approaches: System Development Life Cycle (SDLC), Phases of SDLC, System Development Models: Waterfall Model, Prototyping, Iterative Enhancement Model and

Spiral Model. System Analysis: Requirement Determination, Strategies for Requirement Determination, Structured Analysis Tools: Data Flow Diagram (DFD), Data Dictionary, Structured English, Decision Trees, Decision Tables. System Design: Objectives of System Design, Conceptual Design, Design Methods, Detailed System Design.

Block IV

Implementation and Evaluation of MIS: Implementation Process, Hardware and Software Selection, Evaluation of MIS, System Maintenance. Information System Planning: Planning Terminology, The Nolan Stage Model, The Four Stage Model of is Planning, Selecting a Methodology, Information Resource Management (IRM).

Suggested Readings:

1. D.P.Goyal,(2014). Management Information Systems. S Chand
2. Robert G.Murdick,Joel E.Ross,James R.Claggett, (2012). Information Systems for Modern Management, Prentice Hall of India Pvt. Ltd.
3. Gordon B. Davis, M.H.Olson, (1985). Management Information Systems: Conceptual Foundations, Structure & Development, McGraw-Hill Book Co.
4. Hitesh Gupta, (2012) Management Information System
5. W.S .Jawadekar, (2014). Management Information Systems,Tata McGraw-Hill Publishing Co.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER-VII
(BCB44701T): MANAGEMENT ACCOUNTING

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 6

Objective:

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

CO 1	Understand thoroughly the conceptual framework of Management Accounting
CO 2	Apply comparative statements analysis, common-size statements analysis, and trend analysis, ratio analysis and cash flow analysis, to interpret financial data effectively.
CO 3	Develop the ability to apply marginal costing, budgetary control, and standard costing techniques effectively to analyze financial data, evaluate alternative courses of action, and make informed managerial decisions.
CO 4	Equipped to assess organizational performance using tools such as cost-volume-profit analysis, break-even analysis, and variance analysis, and implement budgetary control measures to monitor and control financial activities, ensuring alignment with organizational objectives.

SECTION A

Block 1: Management Accounting

Introduction to Management Accounting : Need and Importance of Management Accounting- Limitations of Management Accounting , Functions of Management Accountant .

Block 2: Financial Statement Analysis

Meaning of Financial Statement, Types of Financial Statements, Use and Importance of Financial Statements, Importance of Financial Statement Analysis, Comparative Statements Analysis, Common-Size Statements Analysis, Trend Analysis.

Block 3: Ratio Analysis and Cash Flow Statement

Ratio Analysis: Meaning, Use and Significance of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratio Analysis, Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart.

Cash Flow Analysis (AS3): Classification of Cash Flow, Format of Cash Flow Statement, Comparison Between Cash Flow and Funds Flow Statement, Uses and Significance of Cash Flow Statement, Limitations of Cash Flow Statement, Methods of Calculating Cash Flows from Operating Activities, The Direct Method and The Indirect Method.

SECTION B

Block-4 Marginal Costing

Marginal Costing: Definition of Marginal Cost and Marginal Costing, Marginal Costing Vs. Variable costing, Marginal Costing vs. Absorption costing, Contribution, Marginal Cost Equation, Profit/Volume Ratio, Cost-Volume-Profit Analysis, Break-Even Analysis ,Advantages and Limitations of Break-Even Chart, Margin of Safety, Managerial Applications of Marginal Costing -Advantages and Limitations of Marginal Costing.

Block 5 Budgetary Control

Budgetary Control: Meaning of Budget- Meaning and Objectives of Budgetary Control, Advantages and Limitations of Budgetary Control, Classification and Types of Budgets, Fixed and Flexible Budgets.

Block 6 Standard Costing

Meaning of Standard Cost and Standard Costing, Advantages and Limitations of Standard Costing.

Suggested Readings:

1. Jain,I.C. (2014), Management Accounting Vikas Pulicaiton House .
2. Arora M. N., Katyal.P.(2009), Management Accounting:Theory, Problems and Solutions Vikas Pulicaiton House
3. Banerjee, Bhabatosh. (2019) Financial Policy and Management Accounting. Prentice Hall of India.
4. Khan, M. Y., & Jain, P. K. (2010) Management Accounting. McGraw Hill.
5. Sharma, R. K. & Gupta, Shashi K.(2021) Management Accounting Principles & Practice: Kalyani Publishers.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER VII
(BCB44702T): GOODS AND SERVICE TAX LAW AND PRACTICE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

Develop a detailed understanding in the students mind regarding law and practice of Goods and Service Tax and the application of its provisions in a business set-up.

Course outcomes:

CO 1:	To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.
CO 2:	To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
CO 3:	To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.
CO 4:	To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

SECTION A

BLOCK 1 GST IN INDIA–A Synopsis, Background, Concept of GST, Definitions and related terminologies.

BLOCK 2 Supply under GST and related provisions...Charge of GST and relevant Definitions.

BLOCK 3 EXEMPTIONS FROM GST: Goods exempt from tax, Services exempt from tax.

SECTION B

BLOCK 4 TIME AND VALUE OF SUPPLY: Its related definitions and provisions. **INPUT TAX CREDIT:** Definitions, Introductions to ITC and related provisions.

BLOCK 5 REGISTRATION: Persons liable for registration, relevant procedures for the registrations and workings at GST portal in this regards.

BLOCK 6 TAX INVOICE, CREDIT AND DEBIT NOTES: Knowledge about the Tax invoice, Credit notes, Debit notes, Revised Tax Invoice, Receipt Vouchers and other specified documents in the act. **RETURNS:** Knowledge in respect of filing of GST returns at Portal

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Sekhon, Shailinder., GST....Unlocking the complexities of Indirect taxes. Published by Sumirat publication and Bookman, New delhi.
3. Bansal, K. M., GST & Customs Law, Taxman Publication.
- 4 Mehrotra H.C. and Agarwal, V.P. Goods and Services Tax and Customs. Sahitya Bhawan Publications.
5. Saha, R.G. Shah, Divyesh and Devi, Usha. Goods and Service Tax. HPH

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER VII
(BCB44703T): DIGITALIZED GOODS AND SERVICE TAX ACCOUNTING AND DOCUMENTATION

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 4

Objective:

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Goods and Service Tax using computer hardware and software packages in a business set-up.

Course Outcomes:

CO 1:	To Develop understanding in the students of law and practice of Goods and Services Tax
CO 2:	To Develop a detailed understanding in the students of documents, records, books of accounts and tax returns,
CO 3:	To apply the latest provisions of Goods and Services Tax
CO 4:	To implement the requirements for the payment of Goods and Services Tax using computer hardware and software packages required by the industry

SECTION A

BLOCK 1 Introduction: GST and its application, digital filing of tax return Use of Computer (Hardware and Software) in GST: Use of MS excel and other Software Packages such as Tally.ERP9. Preparation of Business records using Microsoft Office: Use of Excel for preparing GST Records; Analysis of GST Data Use of Microsoft Power Point for Presentations; Use of Microsoft word for GST Reports

BLOCK 2 Tax Invoice, Credit & Debit Notes and Assessment Tax invoice, delivery challan, contents, bill of supply, receipt voucher, refund voucher, payment voucher and revised invoice. Appeal against adjudication order, non-appealable decisions & orders, ground of appeal, procedure for appeal, revision authority, Registration and Returns under GST, Assessment, GST Authorities and Appeals. Maintenance of Electronic Records and Documents for GST Maintaining Online Ledgers – Tax liability ledger, Cash Payment ledger. Online Tax Records-Tax invoice, Credit notes and Debit notes, Electronic way Bill., Bill of supply

SECTION B

BLOCK 3 Scrutiny of returns; Anti-profiteering; Avoidance of dual control Penalty: Offences and penalties; Appeal and Revision of assessment; Demands and Recovery. Advance Rulings, Tax deduction at sources and Advance tax statements

BLOCK 4 Assessment: Self-assessment; Provisional assessment, Summary assessment Summary and scrutiny; Taxability of e-Commerce, e-waybills; Zero-rated supply .Filing of Tax Returns:Procedure for Filing of tax returns of GST, Matching tax credits and due dates;Payment of tax, Interest and Levy of Late fees. E-filing returns

Suggested Readings:

1. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education
3. Gupta, ineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt. Ltd.
4. Gupta, S.S. Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns. Taxman Publication.
5. Gupta, S.S. GST- How to Meet your Obligations. Taxman Publications

Note: Latest edition of text books may be used

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER - VII
(BCB44704T) MACRO ECONOMICS

MAX.MARKS:100

EXTERNAL:70

INTERNAL:30

PASS:40%

Credits:4

Objective

After introducing the students to the issues related to an individual consumer, firm and market in the first semester, this course in the second semester throws light on the national economy as a whole. This course includes the basic theories of determination of income, consumption, investment, employment, money and interest, inflation, Monetary and Fiscal policies, and business cycles.

Course Outcomes:

CO1	Understand basic macroeconomic issues, such as determination of national income, output, employment, inflation, interest rate and more
CO2	Understand the concept of Money, its functions and various theories of money
CO3	Understand the role of monetary and fiscal policy
CO4	Able to understand the basic functioning of the macro economy

SECTION - A

BLOCK 1: Introduction to Macro Economics National Income: basic concepts of national income, methods and measurement.

BLOCK 2: Determination of Income, Output and Employment: Classical and Keynesian approaches

Consumption Function: Keynes' Psychological Law of Consumption, Determinants of Propensity to Consume.

SECTION – B

BLOCK 3: Investment Function: Types, Investment demand schedule and factors affecting investment decisions.

BLOCK 4: Marginal efficiency of capital: concept, operation and limitations of static and dynamic multiplier. Acceleration theory and its working.

Business Cycles: Meaning and Phases, Inflation: concept, causes and effects

Suggested Readings:

- Blanchard, O. (2018). *Macroeconomics*, 7th ed. Pearson Education.
- Dornbusch, R., Fischer, S., Startz, R. (2018). *Macroeconomics*, 12th ed. McGraw-Hill.
- Jones, C. (2016). *Macroeconomics*, 4th ed. W. W. Norton.
- Mankiw, N. (2016). *Macroeconomics*, 9th ed. worth Publishers.

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER - VII
(BCB44705T) RURAL DEVELOPMENT

MAX.MARKS:100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 4

Objective: Aware human resource regarding rural planning process and programs to develop rural India.

Course Outcomes:

CO 1	To Introduce Students with the basic concepts of rural development
CO 2	To Acquaint students with the concept, nature and characteristics of rural society
CO 3	To make aware about rural society institutions, its function and changing nature
CO 4	To Marketing Cooperatives, Dairy Cooperatives,Rural Development Programmes, Poverty Alleviation Programmes: Programmes for Self & Wage Employment

SECTION A

BLOCK 1: Rural Development Planning, Planning Process, Types, Function and level of Planning Multi-level Planning, District Planning

BLOCK 2: Grassroots Level Planning (Block Level Planning), Grassroots Level Planning (Village Level Planning). Rural Development Administration: Administrative Structure

SECTION-B

BLOCK 3: Cooperative Institutions: Concept and Principles of Cooperation. Types and working of Rural Cooperatives: Credit Cooperatives

BLOCK 4: Rural Development Programmes

Marketing Cooperatives, Dairy Cooperatives. Rural Development Programmes, Poverty Alleviation Programmes: Programmes for Self & Wage Employment

Suggested Readings:

1. Pain, A., & Hansen, K. (2019). *Rural development*. Routledge.
2. Cowan, T., & Foote, B. E. (2007). *Rural development*. Nova Publishers.
3. Dixon, C. (2015). *Rural development in the third world*. Routledge.
4. Ventura, F., & van Der Ploeg, J. D. (2010). Understanding rural development dynamics. In *Networking the rural* (pp. 1-29). Van Gorcum.
5. Harriss, J. (2023). *Rural development: Theories of peasant economy and agrarian change*. Taylor & Francis.

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B. Com (Hons.) (Accounting and Taxation)
VALUE ADDED COURSE (VAC)
SEMESTER VII
(BCB44706T): BUSINESS ETIQUETTE

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credit: 4

Objective:

This comprehensive course provides you with a strong background in understanding the basics of business etiquette and professionalism in the workplace. With this course, you will get introduced to the principles of professional behavior, learn interview etiquette and electronic etiquette in an easy to grasp manner.

Course Outcomes:

CO 1	To learn a professional behavior and suggest standards for appearance, actions, and attitude in a business environment.
CO 2	To learn different communication styles and how to adjust to each.
CO 3	Prepare participants to handle a variety of social and business situations: networking events, business meetings, business meals, and more.
CO 4	Thoroughly review dining etiquette for everything from casual buffets to formal dinners Discuss workplace appearance for any dress code.

SECTION A

BLOCK 1- Communication Etiquette: Etiquettes– Importance & advantages, Social Etiquettes, Business etiquettes, Appropriate Communication for a social gathering Workplace Etiquette: Etiquette for Personal Contact- Personal Appearance, Gestures, Postures, Facial Expressions, Eye-contact, Space distancing.

BLOCK 2- Working in Teams: Define teamwork, Importance of teamwork, various stages of team development, various characteristics of effectiveness of a team, characteristics team member, team leader, Networking Magic: Connecting with Confidence: A plan for meeting and greeting as many people as you can, Prepared and practiced conversation starters, Skills for keeping the conversation going, exit strategies when it is time to move on, knowing how to juggle a plate, glass and a conversation.

SECTION B

BLOCK 3- E-Mail Etiquette: Significance of Netiquette, E-mail: Way of professional Communication, Basic Email Etiquette: Proper Grammar, Spelling, Punctuation, Styling and Formatting, Body of Email, Response, Privacy.

BLOCK 4- Rules for The Wireless: Offline Strategies for An Online World: To place callers on hold and transfer calls with courtesy, To correctly identify yourself when answering the phone, To manage your voicemail greetings and messages and to quickly to return phone calls, To handle

smart phones during meetings and other gatherings. Multi-Cultural Challenges: Cultural Differences and their Effects on Business Etiquette.

SUGGESTED READINGS:

1. Business Etiquette in Brief: The Competitive Edge for Today's Professional Paperback – Import, 20 September 2013 by Ann Marie Sabath.
2. Business Etiquette: A Guide for The Indian Professional Paperback – 18 January 2012 by Shital Kakkar Mehra.
3. Emily Post's The Etiquette Advantage in Business 2e: Personal Skills for Professional Success Hardcover – 3 May 2005 by Peggy Post, Peter Post.
4. Barbara Pachter, Marjorie Brody. Complete Business Etiquette Handbook. Prentice Hall, 2015.
5. Dhanavel, S.P. English and Soft Skills. Hyderabad: Orient Black Swan, 2021.

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B. Com (Hons.) (Accounting and Taxation)
CORE COURSE (CC)
SEMESTER VIII
(BCB44801T): FINANCIAL MANAGEMENT

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits:6

Objective:

To enable the students to understand the concept of financial management and will be capable of taking long term investment decisions

Course Outcomes:

CO 1:	Understand the financial management decisions regarding financial goals, estimate the overall capital requirement and optimum mix of various capitals in the business organization
CO 2:	Ascertain the benchmark as combined cost of capital to evaluate the capital investment project and use of capital budgeting technique under certainty and risk situation
CO 3:	Identify the determinant and dangers of dividends and leverages and its optimization process
CO 4:	Estimate the working capital requirement and analyze the various models for management of working capital

SECTION A

Foundations of Finance

Block 1: Financial Management : Meaning, Scope and Objectives of Financial Management and Time Value of Money

Block 2: Valuation of Securities, Risk and Return

Block 3: - Investment Decisions

Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital

Capital Budgeting- Meaning, importance , Methods of Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge)

SECTION B

Block 4: Sources of Finance

Sources of Finance:- Long term and Short Term.

Block 5: Financing Decisions

Leverage- Meaning, Types of Leverage, Operating ,Financial and Combined Leverage

Capital Structure theories - Meaning of Capital Structure, Determinants of Capital Structure.

Theories of Capital Structure

Block 6: Working Capital Management and Dividend Policy

Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.

Suggested Readings:

1. Berk, J., & DeMarzo, P. (2010). Financial management (2nd ed.). Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Brealey, R. A., Myers, S. C., & Allen, F. (2006). Principles of corporate finance (8th ed.). McGraw Hill.
3. Chandra, P. (2008). Financial management (7th ed.). Tata McGraw Hill.
4. Pandey, I. M. (2009). Financial management (9th ed.). Vikas Publishing House.
5. Khan, M. Y., & Jain, P. K. (2011). Financial management (6th ed.). Tata McGraw Hill.

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER VII
(BCB44802T): INDIAN ECONOMY

Max. Marks: 100

External: 70

Internal: 30

Pass: 40%

Credits: 4

Objective:

To develop basic understanding of the Indian economy and measurement of various macro-economic variables among learners.

Course Outcomes:

CO 1:	Students will learn economic terms and concepts that impact our daily lives and appear in popular press
CO 2:	Students will understand differing views for solving economic problems.
CO 3:	Students will learn to identify, compile, interpret and analyse quantitative economic data to assess economic relationships
CO 4:	Through economic tools at microeconomic and macroeconomic level, students will be able to understand the impact of government policies relating to taxation, price controls, subsidies, innovation and intellectual property, labour laws, efficiency and so on.

SECTION A

Block 1: Structure of Indian Economy: Demographic features of India, its problems and demographic dividend

Block 2: Economic Planning. Economic Policies

Block 3: Dimensions of Business Environment. Socio-Cultural Environment

SECTION B

Block 4 Indian Industry: Growth and pattern since independence, Industrial policy since independence

Block 5 Role of Public and Private sector in India. Public Expenditure and its effects

Block 6: Indian Tax Structure: Analysis of major taxes. Effects of taxation, Principle of Equality, Benefits & Ability to Pay approach

Suggested Readings:

1. Datt, R. Indian Economy [NIRMA University]. S. Chand Publishing.
2. GHOSH, S. (2022). Indian economy. PHI Learning Pvt. Ltd...
3. Gill, K. (2009). Of poverty and plastic: scavenging and scrap trading entrepreneurs in India's urban informal economy. Oxford University Press.
- 4 Wadhva, C. D. (1973). Some problems of India's economic policy: selected readings on Planning, agriculture, and foreign trade. (No Title). Tata McGraw Hill, Bombay, 1973, Part Two.
- 5 Mishra, S. K., & Puri, V. K. (2005). Indian Economics. Vikash Publication, New Delhi.

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER VIII
(BCB44803T): RESEARCH METHODOLOGY

Max. Marks: 100

External: 70

Internal: 30

Pass: 40%

Credits: 4

Objective:

The objective of this course is to develop a research orientation among the students and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in research and ethics in research.

CO 1	To understand and comprehend the basics in research methodology and applying them in research/ project work
CO 2	To help students to select an appropriate research design and enable them to collect the data, edit it properly and analyse it accordingly.
CO 3	To develop skills in qualitative and quantitative data analysis and presentation.
CO 4	Students will be able to understand ethical issues in research and publication..

SECTION-A

Block 1: Introduction to research

Introduction to Research Methodology: Characteristics, Objectives and Types, Research Design Literature review and Scaling Techniques Literature review, Research problems, Measurement and Scaling Techniques & Sampling Concept of statistical population, Sample, Sampling frame, Sampling error, Sample Size, Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining size of the sample – Practical considerations in sampling and sample size.

Block 2: Data Collection

Data collection methods: Primary Data Collection methods, Observation Method, Interview Method, Collection of Data through Questionnaires, Collection of Data through Schedules, Difference between Questionnaires and Schedules, Other methods of primary data collection and secondary Data Collection methods

SECTION B

Block 3: Hypotheses Testing:

Meaning of Hypothesis, Characteristics of Hypothesis, Basic Concepts: Null Hypothesis and Alternative Hypothesis, One-tailed and Two-tailed, Type-I and Type-II errors, Level of Significance. Power of a test. Critical Region and Acceptance Region, Hypothesis Testing Procedures (Steps), Introduction to parametric and non-parametric tests.

Block 4: Publication Ethics and Publication Misconduct

Ethics – Definition, Moral Philosophy, Nature of Moral Judgements and Reaction, Ethics with respect to Science and Research. Intellectual Honesty and Research Integrity.

Publication Ethics- Definition, Introduction and Importance. Best Practices/Standard Settings initiatives and guidelines: COPE, WAME etc. Conflict of Interest Software to identify predatory publications developed by SPPU

Scientific Misconduct: Falsification, Fabrication and Plagiarism. Redundant Publications: Duplicate and Overlapping Publication, Salami Slicing. Selective reporting and misrepresentation of data.

Suggested Readings

1. Kumar, Ranjit (2014). *Research methodology: A step-by-step guide for beginners*. New Delhi: Sage Publications.
2. Kothari, C.R. (2011). *Research methodology: methods and techniques*. (3rd ed.). New Delhi: New Age International.
3. Mukherjee, Partha Nath (2000). *Methodology in social research*. New Delhi: Sage Publications.
4. Sharma, Manoj (2004). *Research methodology*. New Delhi: Anmol Publications.
5. Spector, Paul E. (1990). *Research designs*. New Delhi: Sage Publications.

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER VIII
(BCB44804T): COMPUTERISED STATISTICAL DATA ANALYSIS

Max. Marks: 100
External: 70
Internal: 30
Pass: 40%
Credits: 6

Objective:

Equip the students with the use of software and electronic packages in the process of analysis of statistical data and testing significance for the intended use.

Course Outcomes:

CO 1:	Learners will understand the concepts of probability and distributions in some case studies.
CO 2:	Learners will evaluate Mathematical Expectations and Discrete Probability Distributions.
CO 3:	Learners will analyze the testing hypothesis of Sample Mean and Sample Proportion.
CO 4:	Learners will be able to implement the methods and techniques in industry.

SECTION A

BLOCK 1: Sampling Theory

Sampling Theory and Survey Instruments: Meaning, Importance and Limitations, Probability and Non-Probability Sampling Techniques; Identification of Respondents;

BLOCK 2 Survey Instruments Development of Survey Instruments, Testing the survey instruments and Collection of data through survey; Secondary data sources and Collection of data from secondary sources; Reliability and Validity of data.

BLOCK 3: Tests of Significance

Testing of Significance of Results: Parametric and Non-parametric tests; testing the significance of results using Parametric and non-parametric tests; Testing the hypothesis and Interpretation of results.

SECTION B

BLOCK 4: Data Analysis using Microsoft Excel

Data Analysis using Microsoft Excel Spreadsheet - Concepts, managing worksheets; Formatting, Conditional formatting, entering data, Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and

Graphs; Working with Multiple worksheets; Controlling worksheet views, Naming cells and cell ranges.

BLOCK 5: Data Analysis using Statistical Package

Data Analysis using Statistical Package: User Manual, preparing data, fusing or analysis, basic usage of software (import/export of data, commands like open, save, etc.), Applying Basic Statistical Analysis; Quantitative and Qualitative data Analysis, Descriptive analysis, Testing the significance of one variable, two variables and multi-variables data; Security and control of information systems.

BLOCK 6 ethical and social dimension in the use of technology for data analysis.

Ethical and Social dimensions in the use of technology for data analysis.

Suggested Readings:

1. Kumar, Ranjit (2014). *Research methodology: A step-by-step guide for beginners*. New Delhi: Sage Publications.
2. Creswell, John W. (2009). *Research design: Qualitative, quantitative and mixed method approaches*. (3rd Ed.). London: Sage Publications.
3. Gaur, Ajai S. & Gaur, Sanjaya S. (2010). *Statistical methods for practice and research*. New Delhi: Response.
4. Kothari, C.R. (2011). *Research methodology: methods and techniques*. (3rd ed.). New Delhi: New Age International.
5. Mukherjee, Partha Nath (2000). *Methodology in social research*. New Delhi: Sage Publications.

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER VIII
(BCB44805T): LOGISTICS MANAGEMENT

Max. Marks: 100
External: 70
Internal: 30
Pass: 40%
Credits: 4

Objectives:

The course aims to achieve following objectives

1. To impart conceptual knowledge of Logistics and Supply chain management
2. To acquaint students with the Inventory Management
3. To help students gain knowledge of relationship between E-Commerce and Logistics and supply chain management

Course Outcomes:

CO1	Learners will have the basic understanding of concepts of logistics and supply chain management
CO 2	Learners will familiarize with the key activities performed by the logistics function.
CO 3	Analyse common distribution-related issues and challenges faced by businesses and Develop strategies to overcome these challenges.
CO 4	Measure supply chain performance using various dimensions and tools.

SECTION A

Block 1: Introduction to Logistics Management

Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution Related Issues and Challenges; gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.

Transportation: Transportation Infrastructure; Transport Functionality, Principles & Participants, Regulations, Transport Structure, Transport Service, Transport Operations; Transport Economics and Pricing, Transportation Administration, Documentation.

Block 2: Supply Chain Management,

Supply Chain : Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.

SECTION B

Block 3: Dynamics of SCM and Supply Chain Performance

Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push, Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SC environment: Transportation in SC environment. Strategic Alliances, Third party and fourth party logistics, Retailer- Supplier partnerships (RSP), Supplier evaluation and selection, Use of best practices And Information Technology (IT) in Supply Chain Management.

Supply Chain Performance: Introduction, Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain Challenges in establishing Global Supply Chain, Factors that influences designing Global Supply Chain Network.

Block 4: Recent trends in Logistics and Supply Chain Management

Recent trends in Logistics and Supply Chain Management, Logistics Information System: Concept of Logistics Information System (LIS), Importance of LIS, Principles of designing LIS, Logistics Information Architecture, Application of Information Technology in Logistics and Supply Chain Management, Requirements of Logistics in E-Commerce, E-Logistics Structure and Operation.

Suggested Readings:

1. Ayers, J. B. (2006). *Handbook of supply chain management* (2nd Ed.). Florida: Auer Bach Publication.
2. Ballou, R. H., & Srivastava, S. K. (2008). *Business logistics/ supply chain Management* (5th Ed.). New Delhi: Pearson Education.
3. Chopra, S., & Meindl, P. (2007). *Supply chain management: Strategy, planning and operation* (3rd ed.). New Delhi: Pearson Education.
4. Coyle, J. J., Bardi, L. J., & Langley, C. J. (2008). *The management of business Logistics* (7th Ed.). USA: South-Western.

5. Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). *Global Operations Management and Logistics: Text and Cases*. New York: John Wiley & Sons

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B. Com (Hons.) (Accounting and Taxation)
DISCIPLINE SPECIFIC COURSE (DSC)
SEMESTER VIII
(BCB44806T): SALES MANAGEMENT

Max. Marks: 100
External: 70
Internal: 30
Pass: 40%
Credits: 4

Objectives:

The course aims to achieve following objectives

1. Discuss the sales, sales management and related concepts.
2. Explain the structure and objectives of a sales organization

Course Outcomes

CO1	Understand the objectives and essential functions of sales management.
CO2	Learn to develop and manage sales budgets and quotas.
CO3	Understand the principles and practices of distribution management and learn to design efficient distribution channels tailored to business needs.
CO4	Identify and address emerging issues in sales management, including the use of sales analytics.

SECTION A

Block 1: Sales Management and Theory of Selling

Sales Management: Objectives and Functions, Setting up a sales organization,

Personal Selling, Scope and Importance of Salesmanship, Designing Sales Force, Strategies and Structures, Selling Process and goals of Sales Management, Functions and qualities of Sales Manager

Theories of Selling: AIDAS, Right Set of circumstances, Buying formula theory. Sale forecasting, Territory Management, Sales Budget, Sales Quota. Procedure of Sales Quota Setting, Sales and Cost Analysis, Sales Territory Management.

Block 2: Distribution Management and Marketing Systems

Distribution Management, Design of Distribution Channel, Channel Conflict,

Co-operation & Competition

Marketing systems: Vertical marketing system, Horizontal Marketing system,

Designing Customer Oriented Marketing Channels: Wholesaling, Retailing.

SECTION B

Block 3: Logistics and Sales HRM

Logistics Transportation, Warehousing, Inventory, Order Processing, Market Logistics Decision, SCM, Emerging Trends. Case analysis

Sales HRM: Introduction to Sales Human Resource Management, Recruitment,

Selection, Training, Compensation Plans, Performance Appraisal of Work Force, Sales Force

Diversity, and Team based Selling Approach

Block 4: CRM and Emerging issues in Sales Management

Customer Relationship Management, Emerging issues in Sales management and Sales Analytics

Suggested Readings:

1. Futrell, C. (1981). *Sales management: Behavior, Practice, and Cases*. Dryden Press
2. Stanton, W. J., & Buskirk, R. H. (1987). *Management of the sales force*. Irwin Professional Publishing.
3. Still, R. R., Cundiff, E. W., & Govoni, N. a. P. (1988). *Sales management: Decisions, Strategies, and Cases*. Prentice Hall.
4. Blattberg, R. C., & Neslin, S. A. (1990). *Sales promotion: Concepts, Methods, and Strategies*. Pearson.
5. Desai, V., & Publishers, V. (2021). *Sales management essentials you always wanted to know*. Vibrant Publishers.

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