



TECHNO INDIA UNIVERSITY
W E S T B E N G A L

Department of Commerce

B.COM (H)

SYLLABUS

NEP SYLLABUS: 2023

EM – 4, Sector V, Salt Lake City

Kolkata: 700091

SEMESTER I

Course Structure of B.Com (H)							
B.COM SEMESTER I							
Type	Subject Code	Subject (Theory)	L	T	P	Total Credit	Total Marks
DSC	TIU-UBC-MJ-T11101	Financial Accounting-I	3	1	0	4	100
DSC	TIU-UBC-MJ-T11102	Business Economics	3	0	0	3	100
DSC	TIU-UBC-MJ-T11103	Principles of Management	2	0	0	2	100
Interdisciplinary	TIU-UBC-MD-T1101	Business Mathematics & Statistics	2	1	0	3	100
CVA	TIU-UBC-CVA-T1101	Indian Society & Culture	1	0	0	1	100
OEC	TIU-UBC-MI-E11101A	Open Elective-I: Business Communication	2	0	0	2	100
AECC	TIU-UBC-AEC-S1101	CASD: Computer Fundamentals: Theory & Practice	0	0	3	3	100
SEC	TIU-UES-SEC-S1101	Entrepreneurship Skill Development (ESD)	0	0	2	2	100
		1st Semester Total	13	2	5	20	800

Acronyms Expanded

DSC: Discipline Specific Core (Course)

AECC: Ability Enhancement Compulsory Course

Interdisciplinary

CVA: Value Based

SEC: Skill Enhancement Course

OEC: Open Elective Course

L+T+P: Lecture + Tutorial + Practical

Paper 1: Financial Accounting- I: DSC: Discipline Specific Core (Course)

Course Objective: The course aims to provide knowledge and exposure to the concepts, theories and practices in basic Financial Accounting

Develop skills in recording financial transactions using Double-Entry Bookkeeping System

Understand the accounting cycle and the processes involved in maintaining accurate financial records

Learn how to prepare key financial statements Like Trading & Profit & Loss Account and Balance Sheet

Learn Techniques & expertise in maintaining the books of accounts

Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Fundamental concepts of Accounting, Accounting Concepts & Conventions, Accounting Equation, Double Entry System, Significance of Debit and Credit in Accounts, Capital & Revenue Transactions, Journalizing the transactions.
CO2	Cash Book: Fundamental concepts of Cash Book, which is meant to record Cash, Banking Transactions as well as Cash Discount.
CO3	Bank Reconciliation Statement- Concepts of BRS, Reasons for difference between cash book and passbook balances, BRS with Amended Cash Book.
CO4	Depreciation- Concepts of Depreciation, Causes, Objectives of providing for depreciation, Straight Line Method & Diminishing Balance Method, Impact of Depreciation in P/L Account & Balance Sheet.
CO5	Inventory Valuation- Concepts of Inventories, Stores Ledger using FIFO, and Weighted Average Method.
CO6	Final Accounts- Develop analytical abilities to prepare Trial Balance detect errors & prepare key financial statements Like Trading & Profit & Loss Account and Balance Sheet.

Course Contents

Unit 1: Introduction to Accounting

Definition, Need for Accounting, Branches of Accounting, Book keeping Vs Accounting, Groups interested in Accounting Information, Role of Computers in Accounting, Accounting Concepts, Accounting Conventions, Accounting Equation, Double Entry Vs Single Entry, Significance of Debit and Credit in Accounts, Journalizing the transactions, Capital & Revenue Transactions, Advance Journal Entry

Unit 2: Preparation of Books of Accounts

Cash Book

Unit 3: Bank Reconciliation Statement

Bank Reconciliation Statement, Need, Reasons for difference between cash book and pass book balances, problems on favorable and overdraft balances, Ascertainment of correct cash book balance.

Unit 4: Depreciation

Meaning of Depreciation, Causes, objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method

Unit 5: Inventory Valuation

Introduction, Accounting for Inventories, Determination of Cost, Valuation of Inventories (FIFO, Weighted Average)

Unit 6: Final Accounts – Basics

Trial Balance, Trading Account, Profit and Loss Account, Balance Sheet

Unit 7: Rectification of Errors

Procedure for Rectification of Errors, Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	2	1	3	1	3	3	1	2
CO6	1	2	3	2	2	2	2	2	2	3
Average	1.50	2.67	2.50	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 2: Business Economics: DSC: Discipline Specific Core (Course)

Course Objective: The course aims at imparting elementary knowledge on microeconomic theory and practice. It shows how business economics differs from normative or positive economics.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO No.	Course Outcome Description
CO1	Describe the fundamental idea of nature, type, scope, and application of microeconomics in commerce and business.
CO2	Explain the concept of consumer's and producer's behavior and different forecasting methods of business parameters.
CO3	Develop the idea of market morphology and its various models.

CO4	Examine the concept of equilibrium analysis for the theories of product pricing and its sensitivity to changes in different macroeconomic parameters.
CO5	Apply various qualitative and quantitative tools and models to develop the concept of business decision-making in the short and long run.
CO6	Create and appraise various microeconomic models on pricing theories and forecasting techniques.

Course Contents

Micro Economics

Unit 1: Introduction

Economics: scope and subject matter. Distinction between Economics and Business Economics, Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc., Resources-scarcity and efficiency - Production Possibility Frontier-it's shifting.

Unit 2: Basics of Demand and Supply

The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve– Determination of equilibrium price.

Unit 3: Theory of Consumer Behaviour: Cardinal analysis – Law of diminishing marginal utility –consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticity of demand – Measurement of various elasticity of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.

Unit 4: Theory of Production

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP, Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.

Unit 5: Theory of Cost

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short Run and long run costs.

Unit 6: Market for Commodities

Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand, Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly: Sweezy Model

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	1	1	-	2	2	3
CO2	1	2	1	3	2	1	-	1	1	2
CO3	2	3	1	3	3	2	1	1	3	2
CO4	1	3	-	2	2	2	2	2	2	2
CO5	2	3	1	3	2	1	3	1	3	3
CO6	1	3	2	3	3	2	3	2	2	2
Average	1.67	2.5	1.2	2.67	2.16	1.5	2.25	1.5	2.16	2.33

Paper 3: Principles of Management: DSC: Discipline Specific Core (Course)

Course Objectives: The program aims to introduce fundamental management concepts, develop analytical and problem-solving skills, foster leadership and teamwork abilities, enhance strategic thinking, and promote ethical and socially responsible management. It teaches students to analyse business situations, apply management theories, and align strategies with business objectives and market demands. It also encourages students to consider the ethical implications of their decisions.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Students will demonstrate an understanding of the core ideas, principles, and functions of management, including planning, organizing, leading, and controlling, in various organizational contexts.
CO2	Students will analyze and apply classical, behavioral, and modern management theories to solve real-world business challenges, enhancing their problem-solving and decision-making abilities.
CO3	Students will develop leadership skills by learning how to motivate individuals, foster teamwork, and communicate effectively in dynamic business environments.
CO4	Students will gain expertise in strategic planning by conducting SWOT analyses, setting organizational goals, and implementing strategies for long-term competitive advantage.
CO5	Students will recognize the importance of ethical behavior, corporate social responsibility, and the impact of management decisions on society and stakeholders.
CO6	Students will enhance their ability to adapt to evolving business environments by utilizing technology and contemporary management tools to improve operational efficiency and decision-making.

Course Contents

Unit 1: Management & Principles

Management: Meaning, nature and characteristics - Scope and functional areas of management - Management as a science art or profession - Management & Administration – Levels & Skills of

Management- Management Process- Management Principles-Evolution of Management Thought- System Approach to management

Unit 2: Planning

Nature importance and purpose of planning, Planning Process, Objectives, Types of plans: Nature & hierarchy of objectives. Forecasting, Management by moving around Decision-making – importance & steps

Unit 3: Organizing

Organizing: Nature and purpose of organization, Principles of organization – Types of organization – Formal and Informal-- Centralization Vs decentralization, Authority, Responsibility & Accountability - Span of Control – Organizational Behavior – nature and significance

Unit 4: Directing

Meaning and nature of directing - Leadership styles & Management Theories

Unit 5: Motivation

Concept, importance, contributions of Maslow, Herzberg and McGregor

Unit 6: Control

Meaning and importance -Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief).

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	3	3	3	3	3	3	3	3
CO2	1	3	2	2	2	3	1	2	2	2
CO3	2	1	2	3	2	3	3	3	3	3
CO4	1	2	1	3	3	2	3	2	2	2
CO5	3	1	1	3	2	3	3	2	3	1
CO6	2	2	1	2	3	1	3	3	1	2
Average	1.83	1.67	1.67	2.67	2.50	2.50	2.67	2.50	2.33	2.17

Paper 4: Business Mathematics & Statistics: Interdisciplinary

Course Objectives: The program aims to Equip students with fundamental mathematical and statistical tools to solve real-world business problems, enable students to apply mathematical and statistical techniques in business decision-making, market analysis, and financial planning, Introduce students to the concepts of sets, probability, and their applications in risk analysis and forecasting

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Apply the Principles of Permutation and Combination in Problem-Solving: Use the fundamental principle of counting for various arrangements and selections. Solve problems using permutations, factorial notation, and combinations in different scenarios.

CO2: Analyze and Manipulate Sets Using Set Theory Concepts: Define and present sets in different forms. Perform set operations and apply the laws of algebra of sets in practical applications.

CO3: Collect, Organize, and Present Statistical Data Effectively: Understand the scope and limitations of statistics. Differentiate between attributes and variables, primary and secondary data. Use methods of data collection, tabulation, graphs, and charts for data presentation.

CO4: Compute and Interpret Measures of Central Tendency and Dispersion: Calculate and analyze mean (A.M., G.M., H.M.), median, mode, and partition values. Evaluate dispersion using range, quartile deviation, mean deviation, and standard deviation. Apply these measures in business and research contexts.

CO5: Establish Relationships Between Variables Using Correlation and Regression: Interpret scatter diagrams and calculate Pearson's and Spearman's correlation coefficients. Identify and analyze regression lines using the least squares method. Understand the association of attributes and properties of regression lines.

CO6: Apply Probability Theory to Solve Real-World Problems: Understand different definitions and concepts of probability, solve problems using conditional and compound probability. Apply Bayes' Theorem to practical probability scenarios.

Course Contents

Unit 1: Permutation and Combination: Fundamental principle of counting, Permutation, n-factorial, Combination

Unit 2: Set Theory: Set Theory: Definition, Presentation of sets, Different types of sets, Set Operations, Laws of algebra of sets.

Unit 3: Fundamentals of Statistics: Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

Unit 4: Measures of Central Tendency and Measures of Dispersion: Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values-quartiles, deciles and percentiles, Applications of different measures

Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Applications of different measures.

Unit 5: Correlation and Regression: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes, Least squares method, Simple regression lines, properties of regression, Identification of regression lines.

Unit 6: Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Baye's Theorem, Problems Based on this theorems.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	3	3	3	3	3	3	3	3
CO2	1	3	2	2	2	3	1	2	2	2
CO3	2	1	2	3	2	3	3	3	3	3
CO4	1	2	1	3	3	2	3	2	2	2
CO5	3	1	1	3	2	3	3	2	3	1
CO6	2	2	1	2	3	1	3	3	1	2
Average	1.83	1.67	1.67	2.67	2.50	2.50	2.67	2.50	2.33	2.17

Paper 5: Indian Society & Culture (CVA: Value Based)

Course Objectives: "Indian Society & Culture" course aims to provide students with a comprehensive understanding of India's rich cultural heritage and societal dynamics. The primary objectives of this course are:

Familiarization with India's Cultural Heritage: Introduce learners to various facets of Indian culture, including its traditions, customs, and historical evolution.

Understanding Societal Structures: Examine the foundational institutions and processes that constitute Indian society, such as family systems, caste dynamics, and religious practices.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the Evolution of Indian Civilization: Examine the literary and archaeological sources that shed light on ancient and medieval Indian history, including the study of pre-history, proto-history, and the Indus Valley Civilization.

CO2: Analyze Socio-Religious Developments: Explore the expansion of Aryans during the Vedic period, the formation of Mahajanapadas, and the emergence and spread of Jainism and Buddhism.

CO3: Evaluate Political and Cultural Transformations: Assess the impact of empires such as the Mauryan Empire under Chandragupta and Asoka, the post-Mauryan period including Indo-Greeks, Sakas, and Kushanas, and the early states in Eastern India, Deccan, and South India.

CO4: Examine Medieval Societal Structures: Investigate the society, religion, culture, and economy during the Delhi Sultanate, the Mughal-Afghan conflicts, and the consolidation of the Mughal Empire under Akbar.

CO5: Assess Colonial Impact and Cultural Evolution: Analyze European penetration into India, British expansion, and the resulting social and cultural developments.

CO6: Appreciate India's Diverse Cultural Heritage: Gain insights into India's rich traditions and customs, including greetings, religious practices, festivals, family structures, marriage systems, symbols, cuisine, traditional clothing, dance forms, epics, mythology, martial arts, and languages.

Course Contents

Unit 1: Literary and Archaeological sources of ancient and Medieval Indian History • Pre-history and Proto-history: Geographical factors; hunting and gathering (Paleolithic and Mesolithic); Beginning of agriculture (neolithic and chalcolithic) • Indus Valley Civilization: Origin, date, extent, characteristics, decline, survival and significance, art and architecture.

Unit 2: Aryans and Vedic Period: Expansion of Aryans in India. Vedic Period: Religious and Philosophic Literature. • Period of Mahajanpadas: Formation of states (Mahajanapada) spread of Jainism and Buddhism. • Mauryan Empire: Chandragupta, Kautilya and Arthashastra, Asoka, Art, Architecture and Sculpture.

Unit 3: Post-Mauryan Period (Indo-Greeks, Sakas, Kushanas) – Social Conditions, Art, Architecture, Culture & Literature. • Early State and Society in Eastern India, Deccan and South India – The Satavahanas, Tamil States of Sangam – Literature and Culture, Art and Architecture. • Art, Architecture, Science, Literature and Culture of Ancient and early medieval India.

Unit 4: Society, Religion, Culture and Economy of the Delhi Sultanate. • Mughal Afghan Conflict – Akbar and the consolidation of the Mughal Empire. • European Penetration into India – British Extension in India – Social & Cultural Development.

Unit 5: Fascinating Indian Culture: • Traditions and Customs: Greetings. Religious Customs. • Festivals of India. • Family Structure and Marriage. • Symbols. Cuisine and Food. • Traditional Clothing: Dances of India. Epics and Mythology. • Martial Arts. Languages.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	3	3	3	3	3	3	3	3
CO2	1	3	2	2	2	3	1	2	2	2
CO3	2	1	2	3	2	3	3	3	3	3
CO4	1	2	1	3	3	2	3	2	2	2
CO5	3	1	1	3	2	3	3	2	3	1
CO6	2	2	1	2	3	1	3	3	1	2
Average	1.83	1.67	1.67	2.67	2.50	2.50	2.67	2.50	2.33	2.17

Paper 6: Open Elective-I: Business Communication

Course Objectives: The Business Communication course is designed to enhance students' understanding and application of effective communication strategies within a business context.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understanding the Communication Process: Comprehend the nature, process, and significance of communication, including various types such as verbal and non-verbal forms, and recognize potential barriers that can impede effective communication.

CO2: Developing Business Correspondence Skills: Acquire proficiency in crafting various business documents, including letters, memoranda, reports, and resumes, tailored to specific audiences and purposes.

CO3: Enhancing Business Language and Presentation Abilities: Improve vocabulary, recognize commonly confused words, and develop skills for delivering impactful oral presentations using appropriate visual aids and technology.

CO4: Utilizing Technology in Business Communication: Understand the role and advantages of modern communication tools such as email, instant messaging, video conferencing, and social networking in facilitating business interactions.

CO5: Fostering Self-Development: Engage in activities that promote positive personal attitudes, effective time management, goal setting, and self-assessment through techniques like SWOT analysis.

CO6: Mastering Corporate Communication: Learn about formal and informal communication networks within organizations, develop essential communication skills for professional settings, and participate in group discussions, interviews, and seminars to enhance interpersonal effectiveness

Course Contents

Unit 1: Introduction

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

Unit 2: Business Correspondence

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume

Unit 3: Business language and presentation

Importance of Business language, Vocabulary Words often confused, Words often misspelt, common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Unit 4: Technology and Business Communication

Role, effects and advantages of technology in Business Communication like email, email etiquettes, text messaging, instant messaging and modern techniques like video conferencing, social networking, Strategic importance of e-communication.

Unit 5: Self-Development and Communication

Development of positive personal attitudes; SWOT analysis; Time Management, Goal Setting

Unit 6: Corporate Communication

Formal and informal communication networks; Communication Skills, Work Skill, People Skill, Interview Skill, Grapevine, Miscommunication (Barriers); Improving communication, Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing

Unit 7: Oral Presentation

Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentations skills

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	3	3	3	3	3	3	3	3
CO2	1	3	2	2	2	3	1	2	2	2
CO3	2	1	2	3	2	3	3	3	3	3
CO4	1	2	1	3	3	2	3	2	2	2
CO5	3	1	1	3	2	3	3	2	3	1
CO6	2	2	1	2	3	1	3	3	1	2
Average	1.83	1.67	1.67	2.67	2.50	2.50	2.67	2.50	2.33	2.17

Paper 7: Computer Fundamentals: Theory & Practice: Ability Enhancement Compulsory Course

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO-1: This unit lays the groundwork for computer literacy. Candidates will explore hardware and software, navigate Windows, manage files and folders, and use basic utilities like Notepad and Calculator. They'll also gain proficiency in number systems, essential for understanding computer data.

CO-2: This unit empowers candidates to master word processing with Microsoft Word 2013. They'll learn to create, format, and edit documents with ease, leveraging features like page setup, paragraph formatting, and tables. Editing tools and advanced options like PDF editing, custom templates, and macros will become their allies in creating polished and professional documents.

CO-3: This unit equips candidates to excel in Excel 2013. They'll master data manipulation, calculations, and advanced features like conditional formatting and functions. From basic analysis to complex formulas, they'll gain the tools to analyse and visualize data effectively. Additional skills like macros and templates will further enhance their Excel proficiency. By the end, they'll be confident users, ready to unlock the full potential of this powerful spreadsheet software.

CO-4: This unit transforms candidates into confident presenters with PowerPoint 2013. They'll learn to create compelling presentations, applying themes, animations, transitions, and multimedia elements. From crafting engaging content to utilizing slide layouts and master slides, they'll gain the skills to deliver impactful presentations. Additionally, they'll master essential tasks like adding headers, footers, and slide numbers, protecting presentations, and creating handouts. By the end, candidates will be equipped to communicate effectively and visually with PowerPoint.

CO-5: This unit equips candidates to harness the power of the internet for business. They'll gain essential skills in email communication using Microsoft Outlook 2013, including sending and receiving messages, managing their inbox, and utilizing features like task scheduling and contact management. By the end, they'll be equipped to communicate effectively and efficiently online, driving business success.

CO-6: This unit equips candidates with essential computer maintenance skills. They'll learn to install software and printers, manage user accounts, share resources, and handle tasks like printing, scanning, and CD burning. By the end, they'll be confident in keeping their computer systems running smoothly

Course Contents

Unit 1: Basic Concepts & Essential components of Computer

Introduction to Computer, Hardware & Software, Working with Windows 7, Start Menu, Taskbar, Display & Mouse Properties, Regional and Language and Date & Time Setting, File & Folder Management, Shortcut, Searching Files & Folder, Zip Folder, Wild Cards, Recycle Bin and Working with Notepad & Calculator.

Number System.

Unit 2: Word Processing (MS-Word)

Introduction to Word 2013, Page Setup, Formatting, Paragraph Formatting, Bullets & Numbering, Border & Shading, Open and Edit PDF inside word, Resume Reading, Change Case, Drop Capital, Page, Section & Column Break and Header & Footer, Tables, Caption, Tab, Footnote & Endnote, Symbol, Date & Time and Bookmark, Building Block, Cover page, Auto-correct, Find & Replace, Spelling and Grammar, Equation, Hyperlink and Template, Macro, TOC, Graphics, Smart Art, Screen Shoot, Word Art, Watermarks, Track Change, Protect Document, Mail Merge, Envelops and Levels

Unit 3: Spreadsheet (MS-Excel)

Introduction to Excel 2013, Entering Data, Simple Calculations, Working with Rows & Columns, Table Style, Cell References, Fill Series, Flash Fill, Custom List, Advanced Number Formatting, Conditional Formatting, Understanding Formula Basis, Functions-Math & Trigonometry, Statistical, Date, Logical, Statistical & Math Functions, Validation, Paste Special, Format Painter, Engineering, Lookup, Text Functions, Financial Functions, MROUND(),Scenario, Goal Seek, Solver, Database Functions, Filtering, Chart, Pivot Table & Chart, Sorting, Subtotal, Auditing, Macro, Consolidating, Data Form, ISBLANK(), IFERROR(), Template, Importing Data, Spark lines and Quick Analysis, Split, Freeze, Tracking, Protection, Views, Page Setup

Unit 4: Power Point

Introduction to Open Power Point 2013, Creating a Presentation, Applying Theme, Effect, Quick Styles, Transition to Slides, Insert Blank Slide and Creating Text Box, Custom Animation, Sound and Applying Sound, Set Advance Slide and Recording a Narration, Inserting a Picture, Word Text, Content Slide Layout, Adding a Background Style, Creating Presentation Using Templates, Slide Master, Inserting Slide Numbers, Different Views, Adding Header and Footer, Protecting Presentation, Delete Slide, Create Word Handouts from PowerPoint 2013

Unit 5:**Internet and its business applications**

Internet & Emailing, Overview of Microsoft Outlook 2013 & its advantage and Configuring Outlook 2013, Sending & Receiving Mails from Outlook 2013, Setting Password for Mail Folders, Task Scheduling, Rule in Outlook 2013, Importing Contact from Online Account, How to Add Signature

Unit 6: Utilities

Software Installation, Installing Printer, Add & Remove Programs, Managing User, Sharing Files Folders and Printer, Printing & Scanning and CD Burning

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Semester II

Course Structure of B.Com (H)						
B.COM SEMESTER II						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T12101	Financial Accounting - II	3	1	0	4
DSC	TIU-UBC-MJ-T12102	Business Law	3	0	0	3
DSC	TIU-UBC-MJ-T12103	Banking & Insurance	3	0	0	3
Interdisciplinary	TIU-UBC-MD-T1201	Business Organization	2	0	0	2
CVA	TIU-UBC-CVA-T1201	Business Ethics and Governance	1	0	0	1
OEC	TIU-UBC-MI-E12101A	Open Elective - II: Economic Application in Business	2	0	0	2
AECC	TIU-UBC-AEC-S1201	CASD: Tally Prime – I	0	0	3	3
SEC	TIU-UES-SEC-S1201	Entrepreneurship Skill Development	0	2	0	2
		2nd Semester Total Credit	14	3	3	20

Open Elective-II: Economic Application in Business: Macro Economics

Acronyms Expanded

DSC: Discipline Specific Core (Course)

AECC: Ability Enhancement Compulsory Course

Interdisciplinary

CVA: Value Based

SEC: Skill Enhancement Course

OEC: Open Elective Course

L+T+P: Lecture + Tutorial + Practical

Paper 2: Financial Accounting- II

Course objective: The course aims at providing knowledge and exposure to the concepts, theories and practices in Financial Accounting which incorporates Partnership and allied aspects of accounting like Branch & Departmental Accounts

To find out technical expertise in maintaining the books of accounts

To encourage the students to maintain the books of accounts for further reference

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Understanding the Fundamental Concepts of Partnership, Explain the nature, characteristics, and legal aspects of partnerships, Identify the roles and responsibilities of partners in a business, Analyze the impact of the partnership agreement on business operations.
CO2	Applying Methods for Distributing Profits and Losses, Calculate profit and loss distribution based on different sharing agreements (fixed ratio, capital ratio, equal sharing). Prepare Profit & Loss Appropriation Accounts, including adjustments for interest on capital, salaries, and reserves, Evaluate the impact of revaluation on partner capital accounts.
CO3	Accounting for Partnership Changes (Admission, Retirement, Death, and Dissolution), Compute new profit-sharing ratios in case of admission or retirement of a partner, Determine partner settlements due to retirement, death, or goodwill adjustments, Prepare necessary journal entries and revaluation accounts for partnership dissolution.
CO4	Fundamental concepts of Branch Accounting, Maintenance of Accounts by Dependent & Independent Branch, and accounting for various losses.
CO5	Fundamental concepts of Departmental Accounting, Departmental & Consolidated Trading & Profit and Loss Account.
CO6	Develop analytical abilities to compute the Insurance claim to be received in case of Loss of Stock.

Course Contents

Unit 1: Partnership Accounts

P/L Appropriation account; Capital & Current account, Guarantee – by firm, by partner and both, Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum

admission–treatment of Goodwill, revaluation of assets& liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner, Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities.

Unit 2: Introduction to Accounting Standard

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). Need for a global standard, IFRS (concept only).

Unit 3: Branch Accounting

Concept of Branch; different types of Branches, Synthetic method – preparation of Branch account, Preparation of Branch Trading and P/L account, normal and abnormal losses, Analytical method – preparation of Branch Stock, Adjustment A/C (at cost & at IP) – normal & abnormal losses, Independent Branch

Unit 4: Departmental Accounts

Concept, difference with Branch, objective of preparation of departmental accounts apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

Unit 5: Insurance claim for loss of stock and for loss of profit

Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

Loss of profit: Concept–insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 2: Business Law: DSC: Discipline Specific Core (Course)

Course objective: The "Business Law" course in a Bachelor of Commerce program aims to provide students with a foundational understanding of legal principles and regulations governing business activities. It covers various aspects such as contract law, corporate law, commercial transactions, employment law, intellectual property law, consumer protection law, dispute

resolution, regulatory compliance, ethical and social responsibility, business entity types, agency law, property law, recent legal developments, and critical thinking and legal analysis.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain the fundamental principles of the Indian Contract Act, 1872, including the essentials of a valid contract, types of contracts, free consent, void agreements, and indemnity.

CO2: Analyze the key provisions of the Sale of Goods Act, 1930, including the distinction between sale and agreement to sell, conditions and warranties, transfer of property, and rights of an unpaid seller.

CO3: Interpret the legal framework of the Indian Partnership Act, 1932, including the essentials and types of partnership, the importance of a partnership deed, and the process of dissolution of a firm.

CO4: Evaluate the structure and functioning of Limited Liability Partnerships (LLP) under the LLP Act, 2008, including the nature of LLP, partner liabilities, and procedures for winding up.

CO5: Examine the provisions of the Negotiable Instruments Act, 1881, including the characteristics and types of negotiable instruments, rights of holders in due course, endorsement, dishonor, and legal consequences.

CO6: Assess the Consumer Protection Act, its significance in safeguarding consumer rights, and the functioning of grievance redressal mechanisms.

Course Contents

Unit: 1 Indian Contract Act, 1872

Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract, Free Consent, Void Agreements, Indemnity

Unit: 2 Sale of Goods Act, 1930

Definitions, Formalities of the contract of sale, Distinction between ‘sale’ and ‘agreement of sale’, Conditions and Warranties, Transfer of property as between the seller and the buyer, Rights of an unpaid seller

Unit: 3 Indian Partnership Act, 1932

Definition, Essentials, Types, Test of partnership, Sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm

Unit: 4 Limited Liability Partnership Act, 2008

Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution

Unit: 5 Negotiable Instruments Act, 1881

Definition, features; Promissory Note, Bill of Exchange and Cheque – essential elements; distinction between Promissory Note, Bill of Exchange and Cheque; types of cheques – modes of crossing cheques; Endorsement – types of endorsement, Holder and Holder in Due Course: rights of holder in due course, Dishonour of Negotiable Instruments: modes of dishonour; consequences; notice of dishonour; Noting; Protest

Unit: 6 Consumer Protection Act

Salient features; Definition of consumer; Grievance Redressal Machinery.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 3: Banking: DSC: Discipline Specific Core (Course)

Course objective: The "Banking and Insurance" course in a Bachelor of Commerce program aims to provide students with a comprehensive understanding of banking operations, insurance principles, regulatory environment, financial products and services, risk management, technological integration, customer relationship management, ethical and professional standards, global perspectives, and analytical and critical thinking skills. This prepares students for various roles in the banking and insurance sectors.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO No.	Course Outcome Description
CO1	Provides an in-depth understanding of the role, history, types, operations, and regulatory environment of banks, focusing on their functions and responsibilities.
CO2	Covers various deposit types, account management procedures, interest calculation, deposit insurance, and deposit mobilization strategies to protect depositor interests and maintain banking stability.
CO3	Explores loan types, credit assessment, loan documentation, interest rates, repayment structures, and NPA management for better comprehension of loan applications.
CO4	Provides an in-depth understanding of business loans, their application process, credit card types, risk management, and their impact on financial health and operational efficiency.
CO5	Examines various banking instruments, their usage, processing, clearing, legal framework, and fraud prevention strategies in modern banking.
CO6	Focuses on Letter of Credit, Bank Guarantee, and Bank Rates in India, emphasizing their role in international trade, financial transactions, and economic impact. Also includes bank asset classification, investments, fixed assets, quality, provisioning norms, and balance sheet analysis.

Course Contents

Unit 1: Introduction to Banking

Definition, Functions of bank, Structure of Banking Sector in India

Unit 2: Deposits

Classification of bank accounts, Savings, Current, Recurring and Fixed Deposit Account, Calculation Interest on Deposits

Unit 3: Loans and Advances

Merits and Principles of Granting Loan, Personal Loan, Home Loan, Loan against property, Car Loan, Education Loan, Business Loan

Unit 4: Business Loans

Types of Business Loan, Process of obtaining Business Loan, Documents needed for securing a business loan, Securities needed for loan, Calculate interest on C/C Loan

Unit 5: Cards

Debit Card, ATM Card, Credit Card, Calculation of Interest on Credit Card

Unit 6: Non Performing Assets

Performing Asset, NPA, Provision on types of assets, Calculation of Gross & Net NPA

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 4: Business Organization: Interdisciplinary

Course objective: The course on Business Organization aims to provide students with a comprehensive understanding of the foundational aspects of business entities and their operations.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understanding Business Fundamentals: Introduce students to the nature and purpose of business organizations, including their roles within various economic systems.

CO2: Exploring Organizational Structures: Examine different forms of business ownership and organizational structures, such as sole proprietorships, partnerships, corporations, and limited liability companies (LLCs), highlighting their distinct legal and operational characteristics.

CO3: Analyzing Management Functions: Provide insights into core management functions—including planning, organizing, leading, and controlling—and their application in achieving organizational goals.

CO4: Navigating the Business Environment: Discuss the dynamic external factors affecting businesses, such as economic, social, technological, and political influences, and how organizations adapt to these changes.

CO5: Understanding Ethical and Social Responsibilities: Emphasize the importance of ethics and social responsibility in business decision-making and operations.

CO6: Developing Practical Business Skills: Equip students with practical skills necessary for effective communication, decision-making, and problem-solving within a business context

Course Contents

Unit 1: Basic concepts of Business Organization

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organization, Evolution of Business Organization. Modern Business, Business & Profession

Unit 2: Business Unit and its establishment

Business Unit, Establishing a new business unit, Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit

Unit 3: Forms of Business Organization

Forms of Business Organization, Sole Proprietorship, Partnership, LLP, Joint Stock Companies, OPC & Co-operatives.

Unit 4: Business Combinations

Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions

Unit 5: Business Finance

Financial need of Business methods & sources of finance, Security Market, Money Market, Study of Stock Exchange & SEBI.

Bloom's Taxonomy levels

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 5: Business Ethics and Governance (CVA: Value Based)

Course Objective: The **Business Ethics** course aims to provide students with a comprehensive understanding of ethical principles and their application in the business environment.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understanding Ethical Foundations: Introduce students to the fundamental concepts and theories of business ethics, enabling them to comprehend the moral underpinnings of business decisions. □

CO2: Enhancing Ethical Awareness: Develop students' ability to recognize and analyze ethical issues that arise in various business contexts, fostering heightened situational awareness.□

CO3: Critical Thinking and Decision-Making: Strengthen students' skills in moral judgment and critical analysis, empowering them to evaluate complex ethical dilemmas and make informed, principled decisions.□

CO4: Application of Ethical Theories: Equip students with the tools to apply theoretical approaches to practical situations, bridging the gap between ethical concepts and real-world business practices.□

CO5: Understanding Corporate Social Responsibility (CSR): Explore the role and significance of CSR, emphasizing the ethical obligations businesses have towards society and the environment.□

CO6: Personal and Professional Development: Encourage the cultivation of personal values and ethical standards that will guide students in their professional careers, promoting integrity and responsible leadership.□

Course Contents

Unit: 1 Introduction to Business Ethics

Definition, Role in various types of business structures, responsibilities and obligations, Structure of business ethics

Unit: 2 Ethics in the Workplace

Small Business Ethics, Codes of Conduct, Code of Ethics, Corporate Responsibility

Unit: 3 Corporate Compliance

Definition, Responsibility, Laws and Regulations

Unit: 4 Social Responsibility

Business accountability, Ethical Values, Environment

Unit: 5 Ethics' Positive Impact on Business

Employee rights, Productivity, Legality Issues

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 6: Open Elective-II: Economic Application in Business

Course Objective: Principles of Macroeconomics" course aims to provide students with a comprehensive understanding of the economy at an aggregate level. The "Macroeconomics" course is designed to provide students with a comprehensive understanding of the principles and concepts that govern the economy at a large scale.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Comprehend Core Macroeconomic Concepts: Gain a solid foundation in macroeconomic principles, including topics such as national income, inflation, unemployment, and economic growth.

CO2: Analyze National Income Accounting: Understand and calculate key economic indicators like Gross Domestic Product (GDP), Gross National Product (GNP), Net National Product (NNP), National Income (NI), and Disposable Personal Income (DPI), and appreciate their significance in assessing economic performance.

CO3: Evaluate Income and Employment Theories: Explore models of income determination, particularly the Keynesian framework, to analyze consumption, saving, and investment behaviors, and assess the effectiveness of monetary and fiscal policies in achieving economic equilibrium.

CO4: Understand Money and Inflation Dynamics: Examine the demand for and supply of money, delve into theories like the Quantity Theory of Money and Keynesian perspectives, and analyze the causes and consequences of inflation within an economy.

CO5: Apply Macroeconomic Models: Utilize aggregate demand and aggregate supply models to interpret economic fluctuations, business cycles, and the impacts of various policy interventions on the overall economy.

CO6: Develop Critical Thinking on Economic Policies: Critically assess contemporary macroeconomic issues and policies, fostering the ability to engage in informed discussions and analyses of current economic events and trends.

Macro Economics

Unit 1: Macro Economics: Scope and basic concepts

Unit 2: National Income Accounting

Concepts and measurement of GDP, GNP, NNP, NI and DPI -Circular flow of income – Real and Nominal GDP –Implicit deflator

Unit 3: Income & Employment

Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers, Effectiveness of monetary and fiscal policies

Unit 4: Money and Inflation

Concept of demand for and supply of money, Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money: Money multiplier. Concept of Inflation: Demand-pull and cost

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Paper 7: Tally.ERP9: Ability Enhancement Compulsory Course

Course Objective: Tally accounting course is designed to provide participants with comprehensive knowledge and practical skills in utilizing Tally software for effective financial management. By achieving these objectives, participants will be equipped to efficiently manage financial accounting tasks using Tally, enhancing their competency in the field of accounting and finance.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand Fundamental Accounting Principles: Gain a solid foundation in accounting concepts and principles, essential for proficient use of Tally software.

CO2: Master Tally Software Operations: Develop proficiency in Tally's features, including company creation, ledger management, voucher entry, and financial statement generation.

CO3: Manage Inventory and Cost Centers: Learn to handle inventory management, cost centers, and cost categories within Tally to accurately track and analyze financial data.

CO4: Implement Taxation Processes: Acquire skills to manage taxation components such as TDS (Tax Deducted at Source) and GST (Goods and Services Tax) using Tally's integrated tools.

CO5: Utilize Payroll Functions: Understand and apply Tally's payroll features, including employee data management, salary processing, and compliance with statutory requirements.

CO6: Generate Financial Reports and Perform Audits: Learn to produce comprehensive financial reports, conduct audits, and ensure data accuracy and integrity within the Tally environment.

Tally Accounting

1. Introduction to Tally and Company Creation, Company Info, Account Info
2. Cash & Bank Voucher
3. Cost Centre & Cost Categories and B.R.S
4. Stock Info and Goods Transfer
5. Purchase Order, Challan, Bill and Return
6. Sales Order, Challan, Bill, Return
7. Batch, Stock Behaviour and Additional Features
8. Voucher Class and Interest Calculation
9. Manufacturing
10. Price List and Stock Adjustment
11. Unconventional Voucher, Scenario and Budget
12. Account Confirmation and Export, Import, User Maintenance, Tally Audit

TDS using Tally

1. Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment & Challan
2. TDS on Rent & Commission

3. TDS on Commission
4. TDS on Advance Payment

Payroll using Tally

1. Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit, Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer's PF & ESI Contribution Pay Heads and PF Admin Chargers
2. Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment
3. Reports - Payment Advice, PF & ESI Challan, Generation of Pay Slip

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	3	3	3	3	3
CO2	2	2	2	3	1	2	2	2	2	2
CO3	3	3	3	1	2	3	3	3	3	3
CO4	1	3	2	2	1	2	3	3	2	2
CO5	1	3	1	1	3	1	3	3	1	2
CO6	1	2	2	2	2	2	2	2	2	3
Average	1.50	2.67	2.17	1.67	1.83	2.17	2.67	2.67	2.17	2.50

Syllabus: Semester III

Course Structure of B.Com (H)						
B.COM SEMESTER III						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T21201	Corporate Accounting	4	0	0	4
DSC	TIU-UBC-MJ-T21202	Goods and Services Tax	3	0	0	3
DSC	TIU-UBC-MJ-T21203	Cost Accounting	2	1	0	3
Interdisciplinary	TIU-UBC-MD-T2101	Auditing	2	0	0	2
CVA	TIU-UBC-CVA-T2101	Marketing Management	2	0	0	2
AECC	TIU-UBC-AEC-S2101	CASD: SAP	0	0	1	1
SEC	TIU-UBC-SEC-P2101	Tally Prime – II	0	0	3	3
SEC	TIU-UES-SEC-S2102	Entrepreneurship Skill Development	0	2	0	2
SEC	TIU-UBC-SEC-S2102	Foreign Language	0	0	0	0
		3rd Semester Total	13	3	4	20

Acronyms Expanded

DSC: Discipline Specific Core (Course)

AECC: Ability Enhancement Compulsory Course

Interdisciplinary

CVA: Value Based

SEC: Skill Enhancement Course

OEC: Open Elective Course

L+T+P: Lecture + Tutorial + Practical

Paper 1: Corporate Accounting: DSC: Discipline Specific Core (Course)

Course Objectives: The course aims at providing exposure towards the preparation financial statements of company within the framework of IndAS as well as Demonstrate an understanding of the accounting requirements for Joint Stock Companies

Maintenance of Books of Accounts by Companies, Issue of Shares, Forfeiture & Reissue of Shares, Right and Bonus Issue, Evaluate the Restructuring of capital structure during Internal Reconstruction

Accounting procedures involved in Amalgamation, Mergers, Acquisitions and preparing Financial Statement in Post Acquisition stage (Merger & Purchase Method)

Process of Issue, Payment of Interest & redemption of Preference share

Acquire the ability to perform financial analysis and valuation of corporations

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Maintenance of Books of Accounts by Companies, Issue of Shares, Forfeiture & Reissue of Shares, Right and Bonus Issue, Equity Shares with different rights, ESOP, Buy Back of Shares

CO2: Issue of Preference Shares & its Buy Back

CO3: Issue of Debentures, Interest Calculation, Accounting for Redemption of Debentures: by Conversion, Lot Redemption, Open Market Operations, DRR, DRI

CO4: Business Combination (IND AS 103), Business Purchase Consideration & its Settlement, Accounting from the angle of Vendor & Purchasing Company.

CO5: Various techniques and methods used in internal reconstruction, including capital reduction, reorganization of share capital, and restructuring of liabilities.

CO6: Understand the concept and structure of holding companies and their subsidiaries; Comprehend the principles and procedures of preparing consolidated financial statements, develop skills in preparing consolidated balance sheets, income statements, identify and eliminate intercompany transactions, including sales, dividends, and loans, in the consolidation process

Course Contents

Unit: 1 Company – Introduction and Accounting for Shares & debentures

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return; Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures, Sweat equity, Right and Bonus Share – Rules, Accounting. Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights. Accounting. Employee Stock Option Plan

Unit: 2 Buy back and Redemption of Preference Shares

Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting

Unit 3: Redemption of Debenture

Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

Unit 4: Company Merger and Acquisition: External Reconstruction

Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company shareholding).

Unit 5: Internal Reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction

Unit 6: Holding Company

Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary

Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities.

Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	3	3	3
CO2	3	1	2	2	2	3	1	2	2	2
CO3	1	2	3	3	3	3	2	3	3	3
CO4	2	1	3	2	3	2	1	2	3	2
CO5	1	3	3	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.83	2.17	2.67	2.67	1.83	2.17	2.67	2.50

Paper 2: GST: DSC: Discipline Specific Core (Course)

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO-1: This introductory chapter equips candidates with a solid foundation in the Goods and Services Tax (GST) in India. Candidate will gain a clear understanding of its core concepts, implementation objectives, potential benefits, and key components. Additionally, candidate will

learn about who is liable to pay GST, how it differs from the previous tax structure, and essential definitions to navigate the GST framework confidently.

CO-2: This unit dives deeper into the mechanics of GST, focusing on the levy and collection of tax. Candidate will gain a clear understanding of what constitutes a supply, how to handle composite and mixed supplies, and the different tax rates and collection mechanisms. Additionally, Candidate will explore the Composition Scheme and various exemptions from GST, ensuring you can accurately determine tax liability in diverse scenarios.

CO-3: This unit clarifies two crucial aspects of GST compliance: Time of Supply (ToS) and Place of Supply. This knowledge is essential for determining the correct tax rate and ensuring accurate compliance with GST regulations.

CO-4: This unit clarifies the concept of "Value of Supply" under GST, a crucial aspect for determining the correct tax liability and also this unit equips you to navigate the complexities of Input Tax Credit (ITC) under GST. You'll learn about eligibility, utilization rules, and limitations, ensuring you can accurately claim ITC and minimize your tax liability.

CO-5: This unit equips you with the essential steps for GST compliance. Master registration, invoicing, recordkeeping, tax payment, return filing, ITC management, refunds, e-way bills, and transitional provisions. Be confident in navigating GST procedures and ensuring smooth compliance.

CO-6: This unit equips you with the practical skills to handle GST accounting. Candidate will learn how to record GST transactions, utilize Tally software for efficient management, and navigate the GSTN portal. By the end, candidate will be confident in maintaining accurate GST records and ensuring compliance.

Course Contents

Unit: 1 Introduction

Basic concepts of GST, Objectives of implementation of GST, Benefits of GST, Components of GST, Person liable to pay GST, Difference between present tax structure and GST structure, Important Definitions

Unit: 2 Levy & Collection of Tax

Meaning and Scope of supply, Supplies neither a supply of goods nor a supply of services, Tax liability on Composite Supply, Tax liability on Mixed Supply, Levy and collection of tax, Composition Scheme, Exemption from Tax

Unit: 3 Time and Place of Supply

Time of Supply, Place of Supply

Unit: 4 Value of Supply

Value of Supply, Discount

Unit: 5 Input Tax Credit

Eligibility and conditions, Utilization of ITC, ITC not available, Apportionment of credit, Input Tax Credit on advance payment, Input Tax credit on supplies for which payment is not made

within 180 days, ITC on Capital Goods, ITC on stock held as on the date of registration, ITC in case of goods sent for Job Work

Unit: 6 General Procedures

Registration, Tax Invoice, Accounts & Records, Payment of Tax, Returns, ITC Matching and Auto-Reversal, Refund of Tax, E-Way Bill, Transitional Provisions

Unit: 7 GST Accounting

Accounting treatment of GST, GST using Tally, GSTN

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 3: Cost Accounting: Discipline Specific Core (Course)

Course Objective: The course aims at imparting elementary knowledge on microeconomic theory and practice. It shows how business economics differs from normative or positive economics.

CO No.	Course Outcome Description
CO1	Understanding Cost Concepts and Classification – Develop a comprehensive understanding of various cost concepts and their classifications, enabling students to differentiate between direct and indirect costs, fixed and variable costs, and other cost categories essential for accurate financial analysis.
CO2	Application of Costing Techniques – Equip students with the knowledge and skills to apply various costing techniques such as job costing, process costing, activity-based costing, and standard costing to real-world business scenarios, enhancing their ability to make informed managerial decisions.
CO3	Cost Control and Reduction – Enable students to identify and implement cost control and reduction strategies, fostering an ability to optimize resource utilization, improve operational efficiency, and enhance overall profitability within an organization.
CO4	Budgeting and Variance Analysis – Train students in the preparation and analysis of budgets and conducting variance analysis to monitor and manage financial performance,

	ensuring effective contribution to financial planning and control processes within a business.
CO5	Decision-Making Support – Prepare students to support managerial decision-making through the provision and interpretation of relevant cost information, including cost-volume-profit analysis, make-or-buy decisions, and pricing strategies, thereby adding value to strategic business planning and operations.
CO6	Contemporary Cost Management Tools and Techniques – Introduce students to modern cost management tools and techniques such as target costing, life cycle costing, and kaizen costing, enabling them to adapt to evolving business environments and improve cost efficiency.

Course Contents

Unit: 1 Introduction to Cost Accounting

Objectives and scope of Cost Accounting, Cost centres and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting & Financial Accounting

Unit: 2 Cost Ascertainment

Material Cost, Labour Cost & Overheads

Unit: 3 Job Costing, Batch Costing, Contract Costing and Process Costing

Job Costing - Ascertainment of Job based Cost, Attributing overhead costs to jobs,
Batch Costing - Ascertainment of Batch based cost

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Contract Profit

Process Costing - Meaning, Features, Process vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts

Unit: 4 Marginal Costing

Marginal Cost, Contribution, P/V ratio, Break Even Point, Make or Buy decision

Unit: 5 Standard Costing & Variance Analysis:

Variance Analysis: Materials & Labour Variance & Overheads

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3

Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50
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Paper 4: Auditing: Interdisciplinary

Course Objective: The **Auditing** course aims to provide students with a comprehensive understanding of auditing principles and practices. By achieving these objectives, students will be well-equipped to understand and perform auditing tasks, ensuring financial transparency and integrity within various organizational settings

Course Outcomes (COs):

CO1: Understanding Auditing Principles and Standards – Equip students with a comprehensive understanding of fundamental auditing principles, standards, and the role of auditing in the financial reporting process, ensuring they grasp the ethical and regulatory frameworks governing the practice.

CO2: Developing Audit Planning and Execution Skills – Train students in audit planning, risk assessment, and execution methodologies, enabling them to design effective audit procedures, perform audit tests, and gather sufficient and appropriate audit evidence.

CO3: Mastering Internal Controls and Risk Management – Enable students to evaluate and analyse internal control systems and their role in risk management, ensuring they can assess the adequacy of controls and recommend improvements to enhance organizational efficiency and compliance.

CO4: Enhancing Analytical and Critical Thinking Abilities – Cultivate students' analytical and critical thinking skills by engaging them in the examination of financial statements, identifying irregularities, and assessing the fairness and accuracy of financial reporting.

CO5: Applying Assurance Services and Professional Ethics – Prepare students to provide a range of assurance services beyond traditional financial statement audits, including compliance and operational audits, while adhering to professional ethical standards and demonstrating integrity and objectivity in their practice.

CO6: Leveraging Technology in Auditing – Introduce students to the use of auditing software, data analytics tools, and emerging technologies in auditing, enhancing their ability to conduct efficient and technology-driven audits in a digital business environment.

Course Contents

Unit: 1 Basic Concept

Nature, Scope and Significance of Auditing, Basic principles governing an audit, Overview of Auditing and Assurance Standards, Types of Audit

Unit: 2 Conducting an Audit

Audit of payments, audit of receipts, audit of purchases, audit of sales, audit of assets and liabilities, audit of debtors and creditors

Unit: 3 Company Audit

Qualification and disqualification of auditors, Remuneration of auditors

Unit: 4 Audit Report

Qualifications, disclaimers, adverse opinion, reports and certificates, CARO

Unit: 5 Audit Project

Project on how to conduct an audit

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	3	2	3	2	1	2	3	2
CO5	1	3	3	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.83	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 5: Marketing Management (CVA: Value Based)

Course Objective: The Marketing Management course is designed to equip students with a comprehensive understanding of marketing principles and their practical applications. By achieving these objectives, students will be prepared to apply marketing concepts effectively in real-world scenarios, enhancing their strategic decision-making skills in the field of marketing

Course Outcomes (COs):

Understand the Nature and Scope of Marketing: Gain insights into the role of marketing within various business structures and its significance in the economy.

Differentiate Between Marketing Concepts: Compare traditional and modern marketing concepts, and distinguish between selling and marketing approaches.

Analyze the Marketing Environment: Identify and assess the internal and external factors that influence marketing strategies and decisions.

Examine Consumer Behavior and Market Segmentation: Understand consumer behavior, the importance of market segmentation, and the bases for segmenting markets.

Explore Product Management: Learn about product concepts, development processes, packaging roles, branding, and the product life cycle.

Understand Pricing Strategies: Comprehend the importance of pricing in the marketing mix and the factors affecting product pricing, including discounts and rebates.

Evaluate Distribution Channels and Physical Distribution: Understand the concept, role, and types of distribution channels, along with factors influencing their selection.

Develop Promotion Strategies: Learn about various promotion methods, optimal promotion mixes, advertising media, personal selling, and the characteristics of effective advertisements and salespersons.

Course Contents

Unit: 1 Introduction

Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concepts – traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Unit: 2 Consumer Behavior and Market Segmentation

Nature, scope and significance of consumer behavior; Market segmentation – concepts and importance; Bases for market segmentation, Targeting and positioning.

Unit: 3 Product

Concept of product, consumer, and industrial goods; Product planning and development; Packaging – role and functions; Brand name and trade mark; After sales service; Product life cycle concept.

Unit: 4 Price

Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates

Unit: 5 Distributions Channels and Physical Distribution

Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing

Unit: 6 Promotion

Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	3	2	3	2	1	2	3	2
CO5	1	3	3	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.83	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 6: TALLY PRIME – II: SEC: Skill Enhancement

Course Objective: The **Tally Accounting** course is designed to equip students with comprehensive knowledge and practical skills in using Tally, widely-used accounting software.

By achieving these objectives, students will be well-prepared to utilize Tally for efficient financial management and contribute effectively to organizational accounting processes.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO-1: This introductory chapter equips candidates with a solid foundation in the Goods and Services Tax (GST) in India. Candidate will gain a clear understanding of its core concepts, implementation objectives, potential benefits, and key components. Additionally, candidate will learn about who is liable to pay GST, how it differs from the previous tax structure, and essential definitions to navigate the GST framework confidently.

CO-2: This unit dives deeper into the mechanics of GST, focusing on the levy and collection of tax. Candidate will gain a clear understanding of what constitutes a supply, how to handle composite and mixed supplies, and the different tax rates and collection mechanisms. Additionally, Candidate will explore the Composition Scheme and various exemptions from GST, ensuring you can accurately determine tax liability in diverse scenarios.

CO-3: This unit clarifies two crucial aspects of GST compliance: Time of Supply (ToS) and Place of Supply. This knowledge is essential for determining the correct tax rate and ensuring accurate compliance with GST regulations.

CO-4: This unit clarifies the concept of "Value of Supply" under GST, a crucial aspect for determining the correct tax liability and also this unit equips you to navigate the complexities of Input Tax Credit (ITC) under GST. You'll learn about eligibility, utilization rules, and limitations, ensuring you can accurately claim ITC and minimize your tax liability.

CO-5: This unit equips you with the essential steps for GST compliance. Master registration, invoicing, recordkeeping, tax payment, return filing, ITC management, refunds, e-way bills, and transitional provisions. Be confident in navigating GST procedures and ensuring smooth compliance.

CO-6: This unit equips you with the practical skills to handle GST accounting. Candidate will learn how to record GST transactions, utilize Tally software for efficient management, and navigate the GSTN portal. By the end, candidate will be confident in maintaining accurate GST records and ensuring compliance.

Chapter – 1

1. What is GST
2. GST Benefits
3. GST Registration
4. Know your GST Registration Number
5. GST Components
6. Time of Supply
7. Input Tax Credit
8. Payment of GST
9. Return Filling
10. Consequences of Non-Compliance in GST

Chapter – 2

1. Activating GST

2. De-active other Taxes (VAT, Central Excise, Service Tax)
3. Master Creation – GST Related
4. Inward Supply of Goods - Local
5. Outward Supply of Goods - Local
6. Invoice Printing
7. GST Reports

Chapter – 3

1. Inward Supply of Goods - Interstate
2. Outward Supply of Goods – Interstate
3. Debit and Credit Notes
4. Different Rate – One Invoice
5. Input Tax Credit
6. Payment of Tax
7. Generate Return
8. Reconcile Status

Chapter – 4

1. Sale Services (Local)
2. Service Invoice Printing
3. Purchase Services (Local)
4. Sale Services (Interstate) – Inclusive GST
5. Handling Errors
6. Treatment of Advanced Receipt

Chapter – 5

1. Purchase Capital Goods
2. Supply of Goods and Services in same invoice
3. Sales Invoice with Additional Charges
4. Impact of Discount on Sales Invoice
5. Treatment of Reverse Charge
6. Voucher Class

Chapter 6

Project on GST

Chapter – 7

Project: Virtual Office and Work flow Management

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	3	2	3	2	1	2	3	2
CO5	1	3	3	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.83	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Syllabus: Semester IV

Course Structure of B.Com (H)						
B.COM SEMESTER IV						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T22201	Financial Management - I	2	1	0	3
DSC	TIU-UBC-MJ-T22202	Management Accounting	2	1	0	3
DSC	TIU-UBC-MJ-T22203	Direct Tax	2	1	0	3
Interdisciplinary	TIU-UBC-MD-T2201	Corporate Law	2	0	0	2
CVA	TIU-UBC-CVA-T2201	Business Environment	1	0	0	1
SEC	TIU-UBC-SEC-S2201	Advanced Excel	0	0	3	3
OEC	TIU-UBC-MI-S22201A	Open Elective - III: Soft Skills	0	0	2	2
AECC	TIU-UBC-AEC-S2201	CASD: SAP	0	0	1	1
SEC	TIU-UES-SEC-S2201	Entrepreneurship Skill Development	0	2	0	2
		4th Semester Total	9	5	6	20

Open Elective-III: Soft Skills

Paper 1: Financial Management – I: DSC: Discipline Specific Core (Course)

Course objective:

Course aims at providing knowledge and exposure to the concepts, theories and practices in Financial Management which incorporates Capital Budgeting, Working Capital Management, Cash & Inventory Management & Dividend Policy

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Evaluate Investment & Investment Decisions, Time Value of Money (TVM) including PVIF, PVIFA, FVIF, FVIFA.
CO2	Concept and principles of Capital Budgeting & Investment Appraisal, Evaluate investment opportunities using undiscounted techniques (ARR, Payback Period) & discounted techniques (NPV, PI, IRR, Discounted Payback Period, Capital Rationing Techniques, Machine Replacement, Projects with unequal lives - Capital Recovery Factor, MIRR).
CO3	Working Capital Requirements & Receivables Management - Learn strategies for managing current assets and liabilities effectively, Estimating Working Capital Requirements, Receivables Management.
CO4	Cash Management - Motives for Holding Cash; Cash Models (Baumol Model, Miller-Orr Model).
CO5	Inventory Management - Major Determinants of the Volume of Inventory, Inventory Control Techniques.
CO6	Dividend Policy - Understand the factors influencing dividend policy decisions and their impact on shareholder value, Dividend Relevant & Irrelevant Models.

Course Contents

Unit: 1 Introduction to Financial Management

Basic overview of how the financial system works role and functions of a Finance manager, role of various regulators, Financial Instruments, structure of Financial Market, Risk & Return Analysis

Unit: 2 Long Term Sources of Fund

Meaning of capital structure & its Components, Choice of capital structure, Major consideration in capital structure planning, general concept of opportunity cost of capital, Difference between debt and equity

Unit 3: Cost of Capital

Methods of calculating component cost of capital, Calculation of overall cost of capital, Significance of cost of capital,

Unit 4: Leverage

Operating, Financial and Combined Leverage, Indifference Point, Financial BEP, Trading on Equity

Unit: 5 Capital Structure Models

Concept of Capital Structure, Legal Requirements, Factor affecting Capital Structure, Theories of Capital Structure like N.I. Approach, NOI Approach, Traditional Approach, M-M Approach

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 2: Management Accounting: DSC: Discipline Specific Core (Course)

Course Objective: The **Management Accounting** course is designed to equip students with the knowledge and skills necessary to utilize accounting information for effective managerial decision-making. By achieving these objectives, students will be well-prepared to contribute to effective financial management and strategic planning within their organizations.

Course Contents

Unit: 1 Management Accounting - Meaning, Definitions, Nature and Scope, Objectives, Functions, Process, Relationship with Financial Accounting and Cost Accounting, Role of Management Accountant, and Organization of Management Accounting System;

Unit: 2 Budgetary Control

Budget and Budgetary Control, preparation and monitoring procedures, preparation of functional budgets, cash budget, (idea of master budget), Flexible budget

Unit: 3 Introduction to Financial Statements

Nature and Component of Financial Statement; Meaning and Need for FSA, Parties interested in FSA.

Comparative Statement – meaning, preparation, uses, merits and demerits

Common-size Statement - meaning, preparation, uses, merits and demerits

Trend Analysis - meaning, determination, uses, merits and demerits

Unit: 4 Accounting Ratios for FSA

Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations

Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios.

Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness

Unit: 5 Fund Flow Statement

Concept of fund, meaning, nature, various sources, advantages & limitations of Fund Flow Statement and its preparation

Unit: 6 Cash Flow Statement

Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	1	3	3	3	1	3	2
CO6	2	2	2	2	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 3: Direct Tax: DSC: Discipline Specific Core (Course)

Course Objective: The course aims to provide knowledge and exposure to the concepts, theories and practices in Direct Tax & Develop skills in Tax Filing

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO No	Details
CO1	Understanding Direct Tax Laws – Students will gain a comprehensive understanding of direct tax laws, including income tax and corporate tax regulations, and develop proficiency in identifying and interpreting various sections.
CO2	Tax Planning and Management – Students will learn effective tax planning strategies for individuals and businesses, focusing on legitimate tax-saving instruments and understanding their implications.

CO3	Computation of Taxable Income and Filing – Students will develop skills in accurately computing taxable income, understanding tax deductions, exemptions, rebates, and credits, and filing tax returns in compliance with legal requirements.
CO4	Tax Compliance and Legal Framework – Students will understand tax compliance, the importance of accurate reporting, and the consequences of non-compliance, including penalties and legal implications.
CO5	Critical Analysis of Tax Scenarios – Students will enhance their critical thinking and problem-solving skills by analysing complex tax cases, interpreting tax laws, and applying them to real-world scenarios.
CO6	Contemporary Issues and Technological Integration in Taxation – Students will explore emerging issues in taxation, such as digital taxation and GST integration, and learn how technology, such as tax software and e-filing systems, enhances tax compliance and efficiency.

Course Contents

Unit 1: Basic Concepts and Definitions

Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning

Unit 2: Residential Status and Incidence of Tax & Incomes which do not form part of Total Income

Unit 3: Heads of Income and Provisions governing Heads of Income

Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources, Tax Planning for Individuals (Salaried Persons, Business Persons)

Unit 4: Set off and Carry Forward of Losses

Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses

Unit 5: Computation of Total Income and Tax Payable & Deduction

Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company

Unit 6: Filing of Return & Assessment

Date of filing of return & relevant forms of return, different types of returns, PAN, TAN, E-filing of ITR

Advance Tax: When liable to pay, due dates and computation of advance tax

Unit 7: TDS

Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	1	3	3	3	1	3	2
CO6	2	2	2	2	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 4: Corporate Law: Interdisciplinary

Course Objective: Corporate Law course is designed to provide students with a comprehensive understanding of the legal frameworks governing corporate entities. By achieving these objectives, students will be equipped to navigate the complex legal landscape of the corporate world, ensuring compliance and promoting ethical business practices.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the Basic Concepts and Formation of a Company

Explain the meaning, characteristics, and types of companies, including One Person Company (OPC).

Describe the steps, procedures, and legal requirements for company registration and incorporation.

CO2: Analyze Key Legal Documents Governing a Company

Differentiate between the Memorandum of Association and Articles of Association and their amendments.

Examine the importance and statutory requirements of a prospectus, including various types and legal consequences of misstatements.

CO3: Evaluate Share Capital and Financial Instruments

Explain different types of shares, debentures, and financial instruments, including their classification and significance.

Analyze the process of transfer, transmission, and buyback of shares, as well as rights issues and bonus shares.

CO4: Assess the Roles, Responsibilities, and Governance of Directors

Understand the qualifications, disqualifications, appointment, and legal position of directors and managing directors.

Evaluate the powers, duties, liabilities, and corporate governance responsibilities of the board of directors.

CO5: Understand Financial and Regulatory Compliance

Explain the rules regarding loans, investments, deposits, and financial management of a company.

Analyze the regulations related to accounts, audits, and financial reporting.

CO6: Examine Corporate Administration and MCA Compliance

Describe different types of company meetings, resolutions, and quorum requirements.

Understand the role of the Ministry of Corporate Affairs (MCA) in regulatory compliance, including Corporate Identity Number (CIN), Director Identification Number (DIN), and e-filing of company forms.

Course Contents

Unit: 1 Basic Concepts of Company

Meaning, Characteristics and Types of Company, OPC

Unit: 2 Formation of a Company

Essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business, promoters–legal status, duties, liabilities and remuneration, allotment of shares

Unit: 3 Memorandum of Association and Articles of Association

Distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus, additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red- herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares

Unit: 4 Share Capital

Equity and preference shares; stock; sweat equity shares; rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture- classification

Unit: 5 Director

Qualification, disqualification, appointment, legal position; number of directorship, removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director– qualification, appointment

Unit: 6 Loans and Advances

Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits

Unit: 7 Accounts & Audit

Rules and regulations regarding maintenance of accounts of a company, Rules regarding Audit of a company

Unit: 8 Meetings, Minutes & Resolution

Types of meeting, Quorum, Notice of meeting, Minute, Resolution

Unit: 9 MCA

Introduction, Corporate Identity Number, Director Identification Number, Company Forms, Fees, Company Master Data, Digital Signature Certificate, E-filing of Company Forms, XBRL, DIN, CIN

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2

CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	1	3	3	3	1	3	2
CO6	2	2	2	2	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 5: Business Environment (CVA: Value Based)

Course Objective: Business Environment course aims to equip students with a comprehensive understanding of the various internal and external factors that influence business operations. By achieving these objectives, students will be better prepared to navigate and succeed in the complex and evolving world of business.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Comprehend Business Structures and Evolution: Understand the progression of business structures from local to global contexts, particularly in light of changes since liberalization. This includes exploring the relationships among trade, industry, commerce, and services, as well as the role of business associations.

CO2: Analyze the Business Environment: Examine the significance and components of the business environment, encompassing economic, political, social, technological, legal, cultural, and ecological factors. Emphasis is placed on understanding the interdependence between business and its environment, including national priorities and fiscal policies.

CO3: Evaluate the International Business Landscape: Gain insights into the international trading environment, trends in global trade, challenges faced by developing countries, and the impact of foreign trade on economic growth. Study international economic groupings and institutions such as GATT, WTO, UNCTAD, World Bank, IMF, and agreements like GSTP and countertrade.

CO4: Understand National Economic Planning: Review the objectives and major policies of the current Five-Year Plan, focusing on resource allocation and its implications for business and economic development.

CO5: Recognize the Role of Industry Associations: Learn about major industry associations such as FICCI, CII, ASSOCHAM, and PHDCCI, and understand their contributions to business advocacy, policy formulation, and industry development.

CO6: Develop Critical Thinking and Decision-Making Skills: Enhance the ability to assess and respond to various environmental factors affecting business decisions, fostering strategic thinking and adaptability in a dynamic business landscape.

Course Contents

Unit: 1 Business Structure

Evolution from local to global state- Changing Scenario since liberalization – Concept of Business Structure- Structural relationship of Business components – like trade, Industry, commerce & services – role of business associations

Unit: 2 Business Environment

Concept & Significance - Economic - political - Social -Technological - Legal - Cultural & Ecological Environment. Inter - dependence of Business& Environment-National priorities & fiscal concessions

Unit: 3 International Environment

International trading environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth; International Economic groupings; International economic institutions - GATT, WTO. UNCTAD, World Bank, IMF, GSTP; Counter trade.

Unit: 4 Current Five Year Plan

Major policies; Resource allocation

Unit: 5 Major Industry Associations

FICCI, CII, ASSOCHAM, PHDCCI, Role of Industry Associations.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 6: Advanced Excel (Practical): SEC: Skill Enhancement

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Apply Advanced Excel Functions for Data Analysis

Utilize Flash Fill, advanced number formatting, and conditional formatting for data management. Implement advanced data validation techniques for error-free data entry.

CO2: Use Lookup and Financial Functions for Business Applications

Apply advanced lookup functions (VLOOKUP, HLOOKUP, INDEX-MATCH) across multiple tables.

Use financial functions like NPV, IRR, and MIRR for financial decision-making.

CO3: Perform Data Modeling and Visualization in Excel

Utilize PowerPivot, Power Query, Power View, and Power Map for data modeling and visualization.

Create dynamic dashboards using Excel's interactive controls.

CO4: Automate Tasks Using Excel Macros and Array Functions

Understand common Excel error messages and troubleshoot issues.

Develop and implement macros for task automation and efficiency.

Use array functions for complex calculations.

CO5: Leverage Google Drive and Google Sheets for Cloud-Based Collaboration

Manage files and forms on Google Drive for data collection and sharing.

Use Google Sheets for MIS reporting and business analytics.

CO6: Design Interactive and Data-Driven Dashboards

Apply interactive elements such as scroll bars, checkboxes, radio buttons, and dropdown lists in dashboards.

Develop real-time, data-driven dashboards for business insights.

Course Contents

Unit: 1 Advanced Excel Applications

- ❖ Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application
- ❖ Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function
- ❖ DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR] etc.
- ❖ PowerPivot, Creating Dashboard, Power View, Power Map, Power Query
- ❖ Common Error Messages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions

Unit: 2 Google Drive

Files in Google Drive, Form Creation, Sending and receiving response

Unit: 3 Google Sheets and MIS Reporting

Use of Google Sheets and MIS Reporting

Unit: 4 Dashboard

Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.)

Unit: 5 Project work

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 7: Soft Skills: Open Elective

Course Objective: The **Communication Skills and Personality Development** course is designed to enhance students' communication abilities and foster personal growth, preparing them for professional success. By achieving these objectives, students will be better equipped to communicate effectively and present themselves professionally in diverse settings

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Develop Effective Communication Skills: Engage in activities that improve verbal and non-verbal communication, as well as reading, writing, speaking, and listening skills.

CO2: Enhance Personal Grooming: Learn techniques for professional appearance and conduct, focusing on interview preparation and self-transformation.

CO3: Master Business Correspondence: Acquire skills to compose business letters, notices, memos, agendas, minutes of meetings, and emails with proper etiquette.

CO4: Foster Self-Development: Participate in activities aimed at building a positive attitude, conducting self-assessments like Johari Window and SWOT analysis, and managing time, stress, and goals effectively.

CO5: Improve Presentation and Interview Skills: Develop proficiency in delivering presentations and undergo mock interview sessions, including resume writing, group discussions, and personal interviews.

CO6: Cultivate Professional Etiquette: Understand and practice appropriate professional behavior and communication in various business contexts.

Course Contents

Unit 1 Mastering Communication Skills

- a) Activities based on Verbal, Non-Verbal Communication.
- b) Activities based on Reading, Writing, Speaking, Listening.

Unit 2 Personal Grooming

Grooming for interview, transform yourself from within faster than ever before

Unit 3 Business Correspondence

Business letters, Notices, Memos, Agenda, Minutes of the meeting, e-mail etiquette etc.

Unit 4 Activities on Self Development

- a) Building right attitude.
- b) Johari window & SWOT analysis
- c) Transformation of Human Behavior
- d) Time management, Stress management, Goal Settings.
- e) Presentation skills.
- f) Mock Interview sessions (Including resume making with Cover letter, Group discussions and Personal Interviews)

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Syllabus: Semester V

Course Structure of B.Com (H)						
B.COM SEMESTER V						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T31301	Financial Management - II	2	1	0	3
DSC	TIU-UBC-MJ-T31302	Financial Market Operations	2	1	0	3
DSC	TIU-UBC-MJ-T31303	Leadership Skill Development	2	0	0	2
Interdisciplinary	TIU-UBC-MD-S3101	Handling Human Resource in Workplace	0	0	4	4
OEC	TIU-UBC-MI-S31201A	Open Elective - IV: Mentored Seminar	0	0	4	4
Internship	TIU-UBC-MI-I31201	Internship, Project Work & Viva Voce	0	0	4	4
		5th Semester Total Credit	6	2	12	20

Open Elective-IV: Mentored Seminar

Paper 1: Financial Management - II: DSC: Discipline Specific Core (Course)

Course objective:

Course aims at providing knowledge and exposure to the concepts, theories and practices in Financial Management which incorporates Capital Budgeting, Working Capital Management, Cash & Inventory Management & Dividend Policy

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Evaluate Investment & Investment Decisions, Time Value of Money (TVM) including PVIF, PVIFA, FVIF, FVIFA.
CO2	Concept and principles of Capital Budgeting & Investment Appraisal, Evaluate investment opportunities using undiscounted techniques (ARR, Payback Period) & discounted techniques (NPV, PI, IRR, Discounted Payback Period, Capital Rationing Techniques, Machine Replacement, Projects with unequal lives - Capital Recovery Factor, MIRR).
CO3	Working Capital Requirements & Receivables Management - Learn strategies for managing current assets and liabilities effectively, Estimating Working Capital Requirements, Receivables Management.
CO4	Cash Management - Motives for Holding Cash; Cash Models (Baumol Model, Miller-Orr Model).
CO5	Inventory Management - Major Determinants of the Volume of Inventory, Inventory Control Techniques.
CO6	Dividend Policy - Understand the factors influencing dividend policy decisions and their impact on shareholder value, Dividend Relevant & Irrelevant Models.

Course Contents

Unit: 1 Investment Decision

Meaning, purpose, Types of investment decision, Time Value of Money

Unit: 2: Capital Budgeting: ARR, Payback, NPV, IRR, MIRR, Capital Rationing (Divisible & Indivisible), Machine Replacement

Unit: 3: Working Capital Management

Meaning and objective, Concept of operating cycle, Factors determining need of working capital, Cash Management, Receivables management

Introduction: Concepts of Workings Capital - Gross and Net Working Capital; Nature, Scope and Objectives of Working Capital Management; Factors Influencing Working Capital Requirements; Estimating Working Capital Needs.

Unit 4: **Management of Cash:** Motives for Holding Cash; Need and Objectives of Cash Management; Cash Forecasting and Budgets; Cash Models

Unit 5: **Management of Inventory:** Major Determinants of the Volume of Inventory; Objectives of Inventory Management; Costs and Benefits of Inventory; Inventory Control and Planning; Inventory Control Techniques.

Unit: 6 **Dividend Policies:** Issues in dividend policies; Walter's, Gordon model; M.M. Hypothesis

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 2: Financial Market Operations: Discipline Specific Core (Course)

Course Objective: The course aims to provide knowledge and exposure to develop a comprehensive understanding of the financial system, including rudimentary, direct, and indirect finance, and the role of financial intermediaries in the Indian economy

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Understanding the Financial System – Students will develop a comprehensive understanding of the financial system, including rudimentary, direct, and indirect finance, and the role of financial intermediaries in the Indian economy.
CO2	Interest Rate Structures and Economic Impact – Students will analyze the structure of interest rates, identify factors influencing variations, and understand their impact on economic growth, including recent changes in India's interest rate framework.
CO3	Indian Money and Capital Markets – Students will gain knowledge of the structure of the Indian money market, including acceptance houses, discount houses, and call money markets, along with insights into the primary and secondary capital markets and key players.
CO4	Derivative and Commodity Trading Mechanisms – Students will learn the fundamentals of derivatives, including futures and options, and understand the processes involved in trading, clearing, and settlement of derivatives and commodities.
CO5	Mutual Funds and Investment Strategies – Students will explore mutual fund structures, investment schemes, tax benefits, and the role of the Association of Mutual Funds in India

	(AMFI), as well as learn to calculate the Net Asset Value (NAV) of mutual funds.
CO6	Financial Services and Emerging Trends – Students will examine various financial services such as credit rating, lease financing, venture capital, and insurance, along with emerging trends in financial markets and fintech innovations.

Course Contents

Unit: 1 Financial System

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries, the structure of Indian Financial System

Unit: 2 Interest Rate Structure

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India

Unit: 3 Money Market

Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets

Unit: 4 Capital Market

Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs

Unit: 5 Derivative

Futures & Options, Trading, Clearing & Settlement

Unit: 6 Commodity

Clearing, Settlement & Risk Management of Commodity Trading

Unit: 7 Mutual Fund Operations

Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation

Unit: 8 Financial Services

Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 3: Leadership and Skill Development: Discipline Specific Core (Course)

Course Objective: The **Leadership Development** course is designed to cultivate essential leadership competencies across individual, team, and organizational levels. By achieving these objectives, students will be better prepared to lead effectively in various contexts, driving positive outcomes within their organizations.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Enhance Self-Awareness and Personal Leadership: Facilitate self-assessments to help students understand their personality profiles, leadership styles, and use of political power, fostering personal growth and ethical leadership.

CO2: Develop Effective Communication and Conflict Resolution Skills: Equip students with the ability to communicate effectively, coach team members, and manage conflicts, which are vital for building strong leader-follower relationships.

CO3: Strengthen Team Leadership Abilities: Provide insights into leading teams, including self-managed teams, and assess teamwork dynamics to enhance collaborative efforts.

CO4: Understand and Apply Organizational Leadership Theories: Explore charismatic and transformational leadership models, and assess personal alignment with these approaches to lead organizational change effectively.

CO5: Navigate Cultural, Ethical, and Diversity Issues: Examine the role of culture, ethics, and diversity in leadership, encouraging students to assess their personal values and promote inclusive practices.

CO6: Master Strategic Leadership and Change Management: Develop strategic thinking skills necessary for leading organizational change, managing crises, and fostering a learning organization.

Course Contents

Unit 1: Individuals as Leaders

- 1.1 Leadership Characteristics
- 1.2. Leadership Traits and Ethics.
- 1.3 Self-Assessment: Personality Profile
- 1.4. Leadership Behavior and Motivation.
- 1.5 Self-Assessment: Leadership Style
- 1.6. Influencing: Power, Politics, Networking, and Negotiation.
- 1.7 Self-Assessment: Use of Political Power
- 1.8. Leadership in the workplace review week

Unit 2: Team Leadership

- 2.1 Communication, Coaching and Conflict Skills
- 2.2 Self-Assessment: Listening Skills
- 2.3 Leader – Follower Relations.
- 2.4 Self-Assessment: Relationship with your Manager

2.5. Team Leadership and Self-Managed Teams

2.6 Self-Assessment: Assessing Teamwork

Unit 3: Organizational Leadership

3.1. Charismatic and Transformational Leadership

3.2 Self-Assessment: Transactional/Transformational Leader

3.3. Leadership of Culture, Ethics and Diversity.

3.4 Self-Assessment: Personal Values

3.5. Strategic Leadership and Change Management.

3.6 Self-Assessment: Strategic Leadership

3.7. Crisis Leadership and the Learning Organization.

3.8 Self-Assessment: Learning Organizations

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 4: Handling Human Resource in Workplace: Interdisciplinary

Course Objective: Human Resource Management (HRM) course is structured to provide students with a comprehensive understanding of HRM principles, practices, and their applications within organizations.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the Fundamentals of Human Resource Management: Gain insights into the conceptual framework of HRM, including human resource planning, job analysis, recruitment, selection, placement, induction, training and development, performance management, job evaluation, compensation management, and employee benefits and incentives.

CO2: Explore Human Resource Development (HRD) Concepts: Delve into HRD mechanisms, the action-research model, HRD culture and climate, interventions, HR accounting and audit, consultant-client relationships, knowledge management, and human resource information systems.

CO3: Analyze Organizational Behavior: Examine the nature and scope of human behavior within organizations, focusing on personality, perception, learning, attitude, motivation, interpersonal behavior, group dynamics, leadership, communication, power and authority, stress, organizational change, and development.

CO4: Understand Industrial Relations and Trade Unions: Study the concepts, evolution, approaches, actors, and models of industrial relations, including conflict and cooperation,

collective bargaining, workers' participation in management, grievance handling, disciplinary actions, and the role of employers' organizations. Additionally, explore the evolution, recognition, and challenges of trade unions in India, along with relevant legislation such as The Trade Unions Act, 1926.

CO5: Examine Industrial Disputes and Labor Welfare: Identify factors, forms, trends, prevention, and settlement mechanisms of industrial disputes, including the role of state and central labor administration, strikes, and lockouts. Understand labor welfare concepts, scope, types, theories, principles, industrial health and hygiene, industrial accidents and safety, occupational diseases, and social security measures encompassing social assistance and social assurance.

CO6: Apply HRM Theories and Practices: Develop the ability to design and implement various HRM processes such as recruitment, selection, training, development, performance appraisals, reward systems, compensation plans, and ethical considerations within an organizational context.

Course Contents

Unit – I Human Resource Management: Conceptual framework, Human Resource Planning, Job Analysis, Recruitment, Selection, Placement, Induction, Training and Development, Performance Management, Job Evaluation, Compensation Management, Employee Benefits and Incentives,

Unit - II Human Resource Development (HRD): Concepts, Assumptions, Values, HRD Mechanisms, Action – research Model, HRD Culture and Climate, HRD Interventions, HR Accounting and Audit, Consultant – client relationship, Knowledge Management, Human Resource Information systems.

Unit - III Organisational Behaviour: Concept, Scope, Nature of human behaviour, Personality, Perception, Learning, Attitude, Motivation, Interpersonal Behaviour, Group Dynamics, Leadership, Communication, Power and Authority, Stress, Organisational Change and Development.

Unit - IV Industrial Relations: Concept, Scope, Evolution, Approaches, Actors and Models, Conflict and cooperation, Bi-patriotism, Tri-patriotism, Collective Bargaining, Workers' Participation in Management, Grievance Handling and Disciplinary Action, Code of Conduct, Industrial Relations in changing scenario, Employers' organisations.

Trade Unions: Concepts, Evolution, Problems of trade unions in India, Recognition, The Trade Unions Act, 1926. Emerging role of trade unions in India.

Unit - V Industrial Disputes: Factors, Forms, Trends, Prevention and Settlement, Role of State and Central Labour Administration, Strikes and Lockouts. The Industrial Employment (Standing Orders) Act, 1946. The Industrial Disputes Act, 1947.

Unit - VI Labour Welfare: Concept, Scope, Types, Theories and Principles, Industrial Health and Hygiene, Industrial Accidents and safety, Occupational Diseases Social Security: Concept and Scope, Social Assistance and Social assurance.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	1	2	3	3	3	1	3	2
CO6	2	2	2	3	2	2	2	2	2	3
Average	1.67	1.83	2.17	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Mentored Seminar: Open Elective

Syllabus: Semester VI

Course Structure of B. Com (H)

B.COM SEMESTER VI

Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T32301	International Finance	3	1	0	4
DSC	TIU-UBC-MJ-T32302	Project Finance	3	1	0	4
Interdisciplinary	TIU-UBC-MD-P3201	Accounting Project	0	0	4	4
OEC	TIU-UBC-MI-P32201A	Tax Project	0	0	4	4
Internship	TIU-UBC-MI-I32201	Internship, Project Work & Viva Voce	0	0	4	4
		6th Semester Total	6	2	12	20

Paper 1: International Finance: Discipline Specific Core (Course)

Course Objective: The course aims to provide knowledge and exposure to develop a comprehensive understanding of the financial system, including rudimentary, direct, and indirect finance, and the role of financial intermediaries in the Indian economy

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Understanding International Financial Markets – Students will develop a comprehensive grasp of international financial markets, including the purposes and operations of foreign exchange markets, international money markets, and capital markets.
CO2	Application of Exchange Rate Processes – Students will be able to examine and apply their understanding of exchange rate determination, currency exchange processes, and the impact of exchange rate fluctuations on international business operations.
CO3	Risk Management in International Finance – Students will learn to identify, assess, and manage various risks associated with international finance, including currency risk, political risk, and interest rate risk, utilizing appropriate hedging methods and financial instruments.
CO4	Evaluation of International Investment Opportunities – Students will gain the capacity to analyze international investment opportunities and make informed decisions regarding foreign direct investment, portfolio investment, and multinational capital budgeting.
CO5	Understanding Global Financial Regulations and Institutions – Students will understand the global regulatory environment of international finance, including the role of institutions such as the International Monetary Fund (IMF), the World Bank, and the impact of global financial regulations on multinational corporations.
CO6	Emerging Trends and Technology in International Finance – Students will explore the impact of fintech, blockchain, and digital currencies on international finance, examining how technological advancements are reshaping financial markets and cross-border transactions.

Course Contents

Unit: 1 Introduction

Meaning – Scope of International Finance – Forms of international business – exports, joint venture, licensing, franchise and other contracts, Factors contributing to growth in International Finance–Recent Changes in Global Financial Markets

Unit: 2 International Business

International trade and specialization, absolute advantage and comparative cost advantage, factor properties, terms of trade, Balance of payment problems, international finance – disequilibrium, exchange rate determination

Unit: 3 International Monetary System

Introduction – Exchange rate regime- The International Monetary Fund: Objectives and Funding Facilities – International Liquidity and Special Drawing Rights, International institutions for business advancement – World Bank, GATT and WTO

Unit: 4 Foreign Exchange Market

Major Participants- Spot market – Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market –Factors influencing exchange rates. Types of Foreign Exchange Rates and Interest rate.

Unit: 5 Risks Associated

International Equities- Bonds- Gains from International Market – Short term and Medium term Instruments types of risks and tools

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	2	3	3	3	1	3	2
CO6	2	2	3	3	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.50	2.67	2.67	1.83	1.67	2.67	2.50

Paper 2: Project Finance: DSC: Discipline Specific Core (Course)

Course objective: Course aims at providing knowledge and exposure to the basic principles and concepts of project finance, distinguish between project finance and other forms of corporate financing.

Understand the roles and responsibilities of various stakeholders, including sponsors, lenders, and government agencies

Explore different sources of funding for project finance, including debt, equity, and hybrid instruments.

To understand the implications of various capital structures on project performance and returns, Risk & Return Analysis

Develop skills in creating and interpreting financial models for project finance

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Understanding Project Finance Fundamentals – Learning basic concepts, differentiating from other corporate financing methods, analyzing project cash flows and feasibility studies.
CO2	Risk Assessment in Project Finance – Assessing various risks in project finance and evaluating projects using methods like Risk-Adjusted Discount Rate (RADR) and Certainty Equivalent Approach.
CO3	Due Diligence and Feasibility Studies – Understanding due diligence, feasibility studies, working capital finance for projects, RBI guidelines, operating cycle methods, and turnover methods (Nayak Committee Norms, MPBF).
CO4	Project Evaluation Techniques – Evaluating projects using probability models, Hiller's model, decision tree analysis, Certainty Equivalent Approach, and Adjusted Present Value (APV) approach.
CO5	Project Financing Structures and Instruments – Exploring sources and structures of project financing, including Debt, Equity, Public-Private Partnerships (PPP), and financial institutions' roles in funding large-scale projects.
CO6	Working Capital Financing Methods – Covering working capital finance for projects, RBI guidelines, working capital concepts, WC cycle & components, operating cycle method, drawing power method, turnover method, Nayak Committee Norms, and MPBF Method I & II.

Course Contents

Unit: 1 Project Finance

An Introduction, Project Finance Markets, Role of Advisors in Project Finance, project Development and Management, valuing the Project and Project Cash Flow Analysis, Project Feasibility Studies

Unit: 2 Risk Analysis

Assessing Risks in Project Finance Unit, Project Finance and Commercial Risks, Project Finance and Macroeconomic Risks and Political Risks, Risk Mitigation

Unit: 3 Financing of Projects

Means of Financing Projects, Working Capital Finance for Projects, RBI Guidelines

Unit: 4 Project Evaluation: Using Statistical Methods

Independent & Dependent Probability Models, Hillers Model, Decision Tree, Certainty Equivalent Approach, APV Approach

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Syllabus: Semester VII

Course Structure of BCom (H)						
B.COM (H) SEMESTER VII						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T41401	Quantitative Techniques	2	2	0	4
DSC	TIU-UBC-MJ-T41402	Business Analysis through Tableau & Power BI	1	0	3	4
DSC	TIU-UBC-MJ-T41403	Business Policy & Strategy	2	2	0	4
RESEARCH	TIU-UBC-MI-T41301	Research Methodology	2	2	0	4
RESEARCH	TIU-UBC-MI-I41301	Report Writing & Skills Development	0	0	4	4
		7th Semester Total Credit	7	6	7	20

Paper 1: Quantitative Techniques: Discipline Specific Core (Course)

Course objective: Operations Research course is designed to equip students with quantitative techniques and analytical methods for effective decision-making in complex business environments. By achieving these objectives, students will be well-prepared to apply operations research methodologies to solve real-world problems, leading to improved organizational performance and informed decision-making.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand Linear Programming (LP) Techniques: Learn to formulate and solve LP problems using methods such as the Graphical Method, Simplex Method, and Big M Method. Explore the concept of duality in LP and how to derive optimal solutions from primal and dual problems.

CO2: Solve Transportation and Assignment Problems: Develop skills to model and obtain initial feasible solutions for transportation problems using techniques like the North West Corner Rule, Least Cost Entry Method, and Vogel's Approximation Method. Apply the MODI Method for optimization and address unbalanced and maximization scenarios. Understand and solve assignment problems, including unbalanced cases, using appropriate algorithms.

CO3: Apply Game Theory for Strategic Decision-Making: Gain insights into two-person zero-sum games, identifying saddle points, and employing pure and mixed strategies. Utilize dominance properties to simplify games and apply graphical solutions to analyze strategic interactions in competitive situations.

CO4: Implement Project Management Techniques: Understand project analysis tools such as Gantt Charts, Critical Path Method (CPM), and Program Evaluation and Review Technique

(PERT). Learn to calculate event timings, slack times, and various types of floats. Assess probabilities in PERT networks and perform time-cost trade-off analysis to optimize project schedules.

CO5: Explore Simulation Methods: Introduce simulation techniques, including Monte Carlo Simulation, to model and analyze complex systems. Apply simulation in inventory control and other business scenarios to predict outcomes and support decision-making under uncertainty.

CO6: Integrate Operations Research Models in Decision-Making: Develop the ability to identify, formulate, and analyze various operations research models to optimize organizational resources, enhance efficiency, and support strategic planning across diverse business functions.

Course Contents

Course Contents

Unit: 1 Linear Programming

Introduction, Mathematical Formulation of LPP, Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual

Unit: 2 Transportation Problem

Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method, Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems

Unit: 3 Assignment Problem

Introduction, Assignment algorithm, unbalanced assignment problems

Unit: 4 Game Theory

Basic Concept and Definitions. Two Person Zero Sum Game, Saddle point, Pure and Mixed Strategies, Reducing the size of the game using dominance property, Optimum Solution to a 2x2 game without saddle point, Graphical solution to 2xn and mx2 games

Unit: 5 Project Analysis

Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT, Networks. Time Cost Trade – Off Analysis for CPM Networks

Unit: 6 Simulation

Introduction, Monte Carlo Simulation, Simulation and inventory control

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 2: Business Analysis through Tableau & Power BI: Discipline Specific Core (Course)

Course Objective: The **Power BI** course is designed to provide participants with comprehensive knowledge and practical skills in utilizing Microsoft Power BI for effective data analysis and visualization. By achieving these objectives, participants will be equipped to leverage Power BI's capabilities to transform raw data into actionable insights, facilitating informed decision-making and enhancing business intelligence strategies.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the Fundamentals of Power BI: Gain insights into Business Intelligence concepts, the significance of Self-Service BI, and the distinguishing features of Power BI compared to other tools like Tableau and Qlik View. Explore the architecture, components, and building blocks that constitute Power BI.

CO2: Master Data Acquisition and Transformation: Learn to connect to various data sources using Power BI Desktop, employ the Query Editor to clean and transform data, and manage data relationships effectively. Develop skills to merge and append data, create calculated tables and measures, and optimize data models for analysis.

CO3: Develop Proficiency in Data Analysis Expressions (DAX): Understand the syntax and functions of DAX to perform complex calculations and data analysis. Learn to create measures, calculated columns, and utilize DAX functions to enhance data models and derive meaningful insights.

CO4: Create Compelling Data Visualizations: Explore various visualization options within Power BI, including charts, matrices, tables, and custom visuals. Learn to design interactive reports and dashboards that effectively communicate data insights, incorporating elements like slicers, maps, and key performance indicators (KPIs).

CO5: Utilize Power BI Service for Collaboration: Discover how to publish reports to the Power BI Service, create and configure dashboards, and share insights with stakeholders. Learn to use features like Q&A for natural language queries and Quick Insights to uncover trends and patterns in data.

CO6: Explore Advanced Analytics and Connectivity: Delve into advanced features such as using parameters, creating data flows, and implementing anomaly detection. Understand connectivity modes, including live connections to various data sources, and learn to integrate Power BI with other services and applications.

Course Contents

Unit: 1 - Introduction to Power BI

Business Intelligence, Self Service Business Intelligence, SSBI Tools, Power BI vs Tableau vs Qlik View, What is Power BI, Why Power BI? Key Benefits of Power BI, Flow of Power BI, Components of Power BI, Architecture of Power BI, Building Blocks of Power BI

Unit: 2 - Power BI Desktop and Data Transformation

Overview of Power BI Desktop, Data Sources in Power BI Desktop, Connecting to a data Sources, Query Editor in Power BI, Query Ribbon, Clean and transform data with Query Editor, Combining Data – Merging and Appending, Cleaning irregularly formatted data, Views in Power BI Desktop, Modelling Data, Manage Data Relationship, Automatic Relationship Updates, Template Apps, Cross Filter Direction, Create calculated tables and measures, Optimizing Data Models, PBIDS Files

Unit: 3 - Data Analysis Expressions (DAX)

Essential concepts in DAX, Why is DAX important?, DAX Syntax, Data Types in DAX, Ranking and rank over groups, Filter and evaluation context, Context interactions, Calculation Types, DAX Functions, Measures in DAX. DAX Operators, DAX tables and filtering, DAX queries, Create simple and compound measures, Schema relations, Star schema design, DAX Parameter Naming

Unit: 4 - Data Visualization

Introduction to visuals in Power BI, Charts in Power BI, Matrixes and tables, Slicers Map Visualizations, Gauges and Single Number Cards, Create scatter, waterfall, and funnel charts, Modifying colors in charts and visuals, Shapes, text boxes, and images, What Are Custom Visuals?, Page layout and formatting , KPI Visuals, Explore time-based data, AppSource

Unit: 5 - Introduction to Power BI Service, Q&A and Quick Insights

Introduction to Power BI Service, Introduction to using workspaces, Dashboard vs. Reports, Quick Insights in Power BI, Creating Dashboards, Configuring a Dashboard, Power BI Q&A, Ask questions of your data with natural language, Power BI embedded, Create custom Q&A suggestions, Edit tile details and add widgets, Build apps, Integrate One Drive for Business with Power BI

Unit: 6 - Connectivity Modes

Introduction to using Excel data in Power BI, Exploring live connections to data with Power BI, Connecting directly to SQL Azure, HD Spark, SQL Server Analysis Services/ My SQL, Introduction to Power BI Development API, Import Power View and Power Pivot to Power BI, Data caching and refresh, Introducing Power BI Mobile

Unit: 7 - Advanced Analytics in Power BI

Using Parameters, Create a data flow, Introduction to Anomaly Detection, Introduction to Smart Narrative, Introduction to Sensitivity labels in Power BI, Deployment Pipeline

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2

CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Paper 3: Business Policy & Strategy: Discipline Specific Core (Course)

Course objective: Strategic Management course is designed to equip students with a comprehensive understanding of the principles and practices essential for formulating, implementing, and evaluating strategies within organizations.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Comprehend the Fundamentals of Strategic Management: Develop a solid foundation in strategic management concepts, including the evolution of business policy, differentiation between business policy and strategic management, and the significance of corporate governance.

CO2: Analyze Internal and External Environments: Learn to assess the external environment using tools like PESTEL analysis and Porter's Five Forces model, and evaluate internal capabilities through value chain analysis and SWOT analysis to identify organizational strengths, weaknesses, opportunities, and threats.

CO3: Formulate Strategic Alternatives: Explore various strategic options at the corporate level, such as grand strategies, and at the business level, including Michael Porter's generic competitive strategies. Utilize strategic choice models like the BCG Matrix and GE Nine Cell Matrix to determine appropriate strategic directions.

CO4: Implement Strategies Effectively: Understand the processes involved in translating strategic plans into actionable objectives and policies. Examine structural and behavioral considerations, including leadership, corporate culture, and the application of frameworks like McKinsey's 7-S, to facilitate successful strategy execution.

CO5: Evaluate and Control Strategic Initiatives: Develop skills to monitor and assess the effectiveness of implemented strategies, ensuring alignment with organizational goals and making necessary adjustments in response to dynamic business environments.

CO6: Stay Abreast of Contemporary Strategic Issues: Gain insights into modern strategic approaches such as the Balanced Scorecard, Corporate Social Responsibility (CSR), business ethics, corporate sustainability, and innovative strategies like Blue Ocean Strategy.

Course Contents

Unit 1 – Introduction

Business policy -evolution of the concept- Difference between business policy and strategic management- Corporate governance- concept, issues, models, evolution and significance- Introduction to Strategic Management-Concept importance of strategic Management, Strategy & Competitive Advantage, Strategy Planning & Decisions, strategic Management Process- Levels of Strategy -Strategic direction-Vision and Mission -Business Definition

Unit 2 – Strategic Analysis Models And Tools

External Environment- Appraisal using PESTEL – Competitor Analysis using Porter’s 5-Forces model-Environmental Threat and Opportunity Profile (ETOP) -Value chain Analysis- Scanning Functional Resources and Capabilities for building Organization Capability Profile (OCP) SWOT Analysis.

Unit 3 – Strategic Formulation

Strategic alternatives at corporate level: concept of grand strategies – Strategic choice models – Strickland's Grand Strategy Selection Matrix- Model of Grand Strategy Clusters-BCG- GE Nine Cell Matrix -Strategic alternatives at business level: Michael Porter’s Generic competitive strategies, Strategy as Simple Rules.

Unit 4 – Strategic Implementation

Strategic Implementation: Developing short-term objectives and policies- functional tactics and rewards -Structural Implementation: an overview of Structural Considerations Behavioral Implementation: an overview of: Leadership and Corporate Culture Mc Kinsey 7-S Framework, Establishing Strategic Control

Unit 5 – Recent Developments

Concept of Balanced Score card approach- Importance of Corporate Social Responsibility & Business Ethics Concept of Corporate sustainability- Red Ocean and Blue Ocean Strategies

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

RESEARCH

Paper 4: Research Methodology

Course objective: Research Methodology course is designed to equip students with a comprehensive understanding of the principles and practices essential for conducting rigorous and ethical research across various disciplines.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the Foundations of Research: Introduce students to the meaning, objectives, motivations, and utility of research. Explore key concepts such as theory, empiricism, deductive and inductive reasoning, and the characteristics of the scientific method.

CO2: Identify and Formulate Research Problems: Develop skills to articulate clear research questions and investigative queries. Address measurement issues and understand the formulation and testing of hypotheses, including the distinctions between null and alternative hypotheses.

CO3: Design Effective Research Studies: Provide knowledge on various research designs, including exploratory, descriptive, and experimental approaches. Emphasize the features of a good research design and the roles of independent and dependent variables.

CO4: Differentiate Between Qualitative and Quantitative Research: Examine the concepts, methodologies, and applications of both qualitative and quantitative research. Discuss measurement, causality, generalization, replication, and the integration of these approaches.

CO5: Master Measurement and Scaling Techniques: Understand the concepts of measurement, addressing challenges such as validity and reliability. Explore different levels of measurement, including nominal, ordinal, interval, and ratio scales.

CO6: Develop Sampling Strategies: Introduce concepts related to statistical populations, samples, sampling frames, errors, and sample sizes. Discuss characteristics of a good sample and various sampling methods like simple random, systematic, stratified random, and multi-stage sampling.

COURSE CONTENT

UNIT 1 Foundations of Research

Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method – Understanding the language of research – Concept, Construct, Definition, Variable. Research Process

UNIT 2 Problem Identification & Formulation

Research Question, investigation Question – Measurement Issues – Hypothesis – Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Logic & Importance

UNIT 3 Research Design: Concept and Importance in Research

Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design: Concept of Independent & Dependent variables.

UNIT 4 Qualitative and Quantitative Research:

Qualitative research – Quantitative research – Concept of measurement, causality, generalization, replication. Merging the two approaches.

UNIT 5 Measurement: Concept of measurement– what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.

UNIT 6 Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response. 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.

UNIT 7 Data Analysis: Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association.

UNIT 8 Interpretation of Data and Paper Writing – Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	1	3	3
CO2	3	1	2	2	2	3	1	3	2	2
CO3	1	2	3	3	3	3	2	1	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	1.67	2.67	2.50

Syllabus: Semester VIII

Course Structure of B.Com (H)						
B.COM (H) SEMESTER VIII						
Paper Type	Code	Subject	L	T	P	Total Credit
DSC	TIU-UBC-MJ-T42401	Production & Operations Management	2	2	0	4
DSC	TIU-UBC-MJ-T42402	Strategic Performance Management	2	2	0	4
DSC	TIU-UBC-MJ-T42403	Accounting Standards	2	2	0	4
RESEARCH	TIU-UBC-MI-I42301	Data Analysis, Report Writing & Research Ethics	0	0	4	4
RESEARCH	TIU-UBC-MI-I42302	Research Project, Dissertation & Grand Viva	0	0	4	0
		8th Semester Total Credit	6	6	8	16

Paper 1: Production & Operations Management: Discipline Specific Core (Course)

Course objective: "Production and Operations Management" course is designed to provide students with a comprehensive understanding of the principles and practices involved in the efficient production of goods and services.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understanding Production Management Fundamentals: Gain insights into the scope, significance, and responsibilities inherent in production management, including the various types of production systems and the pivotal role of a production manager.

CO2: Mastering Production Planning and Control: Learn the objectives, stages, and functions of production planning and control, addressing challenges and factors that influence effective production scheduling and resource allocation.

CO3: Exploring Operations Management: Delve into the concepts and functions of operations management, focusing on product design and development processes, and the techniques involved in bringing products from conception to market.

CO4: Analyzing Facility Location and Layout: Understand the importance of facility location decisions, factors affecting location analysis, and various facility layout types. Additionally, explore capacity planning concepts and the elements influencing capacity decisions.

CO5: Implementing Productivity Techniques: Study methodologies such as Just-In-Time (JIT), Kanban systems, Total Quality Management (TQM), Six Sigma, and Value Analysis to enhance productivity and quality within production processes.

CO6: Managing Inventory Effectively: Learn about inventory concepts, classifications, objectives, and the factors affecting inventory control policies. Explore inventory costs,

Economic Order Quantity (EOQ) models, reorder levels, and techniques like ABC analysis for efficient inventory management.

Course Contents

UNIT – I: Introduction to Production Management

Introduction, Scope of Production Management, Production System, Types of Production, Benefits of Production Management, Responsibility of a Production Manager, Decisions of Production Management

UNIT – II: Production Planning & Control

Objectives, Stages, Characteristics, Functions/scope of Production Planning and Control, Challenges in Production Planning and Control, Factors Affecting Production Planning and Control, Production Planning System, Process

UNIT – III: Operations management

Concept, Functions. Product Design and development – Product design and its characteristics: Product development process (Technical): Product development techniques

UNIT – IV: Location & Layout

Facility Location – importance, Factors in Location Analysis: Location Analysis Techniques. Facility

Layout – Objectives: Advantages: Basic types of layouts. Capacity Planning – Concepts: Factors Affecting Capacity Planning

UNIT – V: Productivity Techniques

Just in time, Kanban system. Total Quality Management & six sigma. Value analysis
Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: EOQ Model: Re-order Level: ABC Analysis.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	3	3	3
CO2	3	1	2	2	2	3	1	2	2	2
CO3	1	2	3	3	3	3	2	3	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	2.17	2.67	2.50

Paper 2: Strategic Performance Management: Discipline Specific Core (Course)

Course objective: The course aims in providing knowledge and exposure to the concepts, theories and practices & equip students with the knowledge and skills needed for Performance Measurement, Evaluation, Analysis & Appraisal

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO No.	Course Outcome Description
CO1	Understanding Performance Management Fundamentals – Students will learn the principles of performance, productivity, and efficiency, along with their significance in corporate success. They will explore key business functions such as financial performance analysis, procurement to pay processes, vendor relationship management, supply chain management (SCM), customer relationship management (CRM), and profitability analysis.
CO2	Performance Measurement and Improvement Techniques – Students will understand and apply performance evaluation techniques like the Balanced Scorecard and Du-Pont Analysis. They will also learn the Plan-Do-Check-Action (PDCA) cycle and Total Quality Management (TQM) approaches for continuous business improvement.
CO3	Organizational Performance Analysis and Optimization – Students will gain knowledge of economic performance indicators, profit optimization strategies, and cost-efficiency techniques. They will develop skills in assessing and optimizing business performance through structured evaluation processes.
CO4	Employee and Team Performance Management – Students will acquire skills in self-evaluation, team appraisal, and utilizing tools such as the 360-degree feedback system. They will explore employee motivation strategies, goal-setting frameworks, and leadership approaches that enhance workplace productivity.
CO5	Case Study Analysis of Indian Organizations – Students will analyze real-world case studies of Indian organizations to understand practical applications of performance management. They will evaluate industry-specific strategies, challenges, and best practices in performance assessment and improvement.
CO6	Future Trends and Technological Advancements in Performance Management – Students will explore emerging trends and advancements in performance management, including digital transformation, AI-driven analytics, and automation in performance evaluation. They will develop critical thinking and problem-solving skills to adapt to evolving business environments.

Course Contents

Unit 1 Introduction to Performance Management

Performance, Productivity and Efficiency, Financial Performance Analysis, Procurement to Pay and Vendor Relationship Management, Supply Chain Management (SCM), Customer Relationship Management (CRM), Profitability Analysis

Unit 2 Performance Measurement, Evaluation and Improvement

Balanced Score Card. Du-Pont Analysis, Plan-Do-Check-Action (PDCA), Total Quality Management

Unit 3 Performance Analysis & Appraisal

Economic Performance Indicator, Profit Optimization, Self-appraisal, Team appraisal and 360 feedback system, Performance management skills

Unit 4 Performance Management Practices

Select case studies of Indian Organizations, Future of performance management systems

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	3	3	3
CO2	3	1	2	2	2	3	1	2	2	2
CO3	1	2	3	3	3	3	2	3	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	2
CO6	2	2	3	2	2	2	2	2	2	3
Average	1.67	1.83	2.50	2.17	2.67	2.67	1.83	2.17	2.67	2.50

Paper 3: Accounting Standards: Discipline Specific Core (Course)

Course objective: Course aims at providing knowledge and exposure to the recognized framework of accounting system to ensure transparency in the financial statements of companies. Comprehend the purpose and importance of accounting standards in financial reporting. To understand & Gain proficiency in applying accounting standards to various financial transactions and events

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO Number	Details
CO1	Understand the concept of accounting theory, its role, classification, and approaches to theory formulation, along with fundamental accounting principles, concepts, and conventions.
CO2	Develop the ability to prepare financial statements as per IND AS, including Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, and Notes to Accounts.
CO3	Apply knowledge of IND AS standards related to financial reporting and disclosure, such as first-time adoption, presentation of financial statements, revenue recognition, inventory valuation, property, plant, and equipment, intangible assets, provisions, and earnings per share.
CO4	Analyze and interpret financial statements in accordance with the framework and principles of IND AS to ensure compliance and accuracy in financial reporting.
CO5	Evaluate the accounting treatment and financial implications of business acquisitions and consolidations under IND AS, including investments in associates and joint ventures, business combinations, and consolidated financial statements.
CO6	Demonstrate proficiency in solving practical problems related to financial

statement preparation, revenue recognition, inventory valuation, depreciation, and business consolidations as per applicable IND AS.
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Course Contents

Unit 1 Introduction to Accounting Standards – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – - Accounting Principles: Concepts and Conventions

Unit 2 Preparation of Financial Statements As Per IND AS

Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS, Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet

Unit 3 Standards Relating to Financial Reporting & Disclosure

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)

Unit 4 Standards Relating To Business Acquisitions & Consolidations

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3	3	2	3	3	3
CO2	3	1	2	2	2	3	1	2	2	2
CO3	1	2	3	3	3	3	2	3	3	3
CO4	2	1	2	2	3	2	1	2	3	2
CO5	1	3	2	1	3	3	3	1	3	1
CO6	2	2	3	2	2	2	2	2	3	2
Average	1.67	1.83	2.5	2.17	2.67	2.67	1.83	2.17	2.83	2.17

RESEARCH: Research Project, Dissertation & Grand Viva