

		<p>CO3. Compute unit cost and total cost by preparing a cost statement.</p> <p>CO4. Compute employee cost, employee productivity and employee turnover.</p> <p>CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:</p> <p>Section A : Four numerical questions out of six questions.</p> <p>Section B and C: At least two numerical questions out of four questions.</p>
11	Course Content	<p style="text-align: center;">UNIT – I</p> <p>Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet.</p> <p>Material: Accounting and control of purchases, storage and issue of materials. an overview of methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price methods, Techniques of Inventory Control.</p> <p>Labour: Meaning and Components of Labour Cost, its computation and control, Labour Turnover - Concept, Accounting and Control of Idle time and Overtime,</p>

Methods of Wage Payment and Incentive Plans.

UNIT – II

Overheads: Collection, Classification, Allocation, Apportionment (Primary and Secondary Distribution) and Absorption of Overheads, Machine Hour Rate.

Methods of Costing: Job costing, Batch Costing, Operation Costing and Contract Costing

Reconciliation of Cost and Financial Accounts.

Practical Work: Use of excel and software package to obtain cost accounting output like: Analysis of Cost- Centre wise and Element wise, Allocation and Apportionment of Overheads, Preparation of Cost Sheet.

12 Suggested Readings

Suggested Readings:

1. Banerjee Bhabatosh: Cost Accounting, PhiLearning
2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons.
3. N.K.Agarwal: Cost Accounting, SuchitaPrakashan Pvt. Ltd.
4. Horngren, SrikantM.Datar, George Foster: Cost Accounting, Prentice Hall.

1	Course Title	Goods and Service Tax (GST)
2	Course Code	NBCM 302
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits Theory +Tutorials = 3+1 credits
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks

		<ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. • Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees
7	Course Objectives	The objective of this paper is to acquaint the students with the knowledge of various aspects of Goods and Service Tax Laws and application thereof.
8	Course Outcomes	<p>After completion of the course, learners will be able to:</p> <p>CO1. Recognise the concept of integrated, central and state GST. CO2. Identify the category of persons eligible to apply for registration under GST. CO3. Discuss the relevance of time, value and place of supply. CO4. Demonstrate their understanding of the composition levy scheme. CO5. Recognise the category of goods and services exempted from GST. CO6. Review the concept of an input tax credit.</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two</p>

questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT I

Understanding GST framework-need for GST, GST and Earlier tax structure, features of GST, Pros and cons of GST implementation.

Legal framework of GST- Overview of Central Goods and Service Tax (CGST) Act, Integrated Goods and Service Tax (IGST) Act, State Goods and Service Tax/Union Territory Goods and Service Tax (SGST/UTGST) Act; including key definitions

Various aspects of GST Law- Levy and Collection of GST under CGST and IGST, Scope of Supply, Nature of Supply; Intra state, inter-state etc, Time of Supply, Place of Supply, Value of Supply, Reverse Charge mechanism, Composition Levy Scheme.

UNIT II

Registration procedure under GST, Tax invoice; debit and credit note, Exemptions from GST, Input tax credit, Payment of taxes

Returns under GST, Refund of GST, Offences and Penalties

Authorities under GST and their power

Practical Work: Students should be able to prepare/ generate tax invoices, fill online registration form and various prescribed returns under the act.

12 Suggested Readings

1. Taxmann's GST Ready Reckoner Updated till 2024-25.
2. Taxmann's GST Manual-Enforced w.e.f.1.7.2017.
3. GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.
4. Goods and Services Tax in India ----- Notifications by Government of India

1	Course Title	BUSINESS MATHEMATICS AND STATISTICS
2	Course Code	NBCM 303
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks)
5	Credits	4 Credits = 3 Theory + 1 Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.
8	Course Outcomes	CO1. Examine and understand the various descriptive properties of statistical data. CO2. Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context. CO3. Analyse the underlying relationships between the variables to use simple regression models. CO4. Analyse the trends and tendencies over a period of time through time series analysis. CO5. Examine and apply index numbers to real life situations.
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper	Note : The question paper of each subject covering the entire course shall be

setters and candidates

divided into three sections

Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

11 Course Content

UNIT I

Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only

UNIT II

Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data. Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures; Measures of Skewness; Concept of Kurtosis. Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers; Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.

Practical work: Collection, Classification and Presentation of real-time data using Microsoft Excel

12 Suggested Readings	<ol style="list-style-type: none"> 1. Dowling E.T., Mathematics for Economics; Shaum Series, McGraw Hill, London. 2. Holden, Mathematics for Business and Economics; Macmillan India, New Delhi. 3. Kapoor, V.K., Business Mathematics; Sultan Chand & Sons, Delhi. 4. Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill, New Delhi. 5. Dowling E.T., Mathematics for Economics; Shaum Series, McGraw Hill, London. 6. Holden, Mathematics for Business and Economics; Macmillan India, New Delhi. 7. Kapoor, V.K., Business Mathematics; Sultan Chand & Sons, Delhi. 8. Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
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1	Course Title	MARKETING MANAGEMENT
2	Course Code	NBCM 304
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits 3 Theory + 1 Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions.

	<ul style="list-style-type: none"> Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. 	
7	Course Objectives	To enable students to understand and apply the basic concepts and principles of Marketing.
8	Course Outcomes	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> Analyse the marketing environment. Evaluate the dynamics of consumer behavior and the basic product decisions. Analyze the process of value creation through product decisions. Analyze the process of value creation through pricing and distribution decisions. Assess marketing decisions involving product promotion.
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11	Course Content	<p style="text-align: center;">UNIT – I</p> <p>Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix. Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.</p>

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

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

UNIT – II

Pricing Decision: Pricing Policies and Strategies,

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.

Promotion Decisions: Communication Process. Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Personal Selling.

Recent trends in online marketing; e- marketing, mobile marketing, digital marketing and social media marketing

Practical Work:

- a. Name any five FMCG companies in India and identify the pricing strategy used by each one of them.
- b. Select any five firms in automobile industry and identify the promotional methods used by each of the firm.
- c. Identify any five products that failed in the market and identify the causes of failure for each of the products.
- d. Select any five products and identify the various channels of distribution used for each of them.
- e. Identify a product in the growth stage and write about 4Ps of marketing in it.

12 Suggested Readings

1. Czinkota, M.R. and Kotabe.M., Marketing Management, Vikas Publishing, New Delhi.
2. Grewal and Levy, Marketing, Mc-Graw Hill Publication Kotler, Philips, Marketing Management: Analysis, Planning, Implementation & Control, Prentice Hall of India, New Delhi.

3. Perreault, W.D. and Jerome, E.M., Basic Marketing, Tata McGraw Hill, New Delhi
4. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Planning, Control, MacMillan Press, New Delhi.
5. Panda Tapan K., Marketing Management -Text and Cases, Taxmann Publications, 3rd Edition
6. Zikmund, A., Marketing, Thomson Learning, Mumbai