PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)

(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF
BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

Course Outline for B.Com, B.Com Honours, B.Com Honours with Research (Multidisciplinary) as per NEP 2020
For the session 2025-26

Course Outline for B.Com, B.Com Honours, B.ComHonours with Research (Multidisciplinary) as per NEP 2020 w.e.f session2025-26

SEMESTER-I

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 101	Core Subject	Principles of Financial Accounting	4	6	80	20	100
NBCM 102	Core Subject	Psychology for Managers	4	4	80	20	100
NBCM 103	Core Subject	Business Economics-I	4	4	80	20	100
COM/BBA –MDC 101/101A	Multidisciplinary Course	Commercial Law/ Fundamentals of International Business	3	4	60	15	75
ENG (AEC) - 030	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
	Compulsory Subject	Punjabi/ HCP	2	4/2	45	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3	3	60	15	75
COM/BBA-VAC	Common Value-Added courses	VAC -OPTIONS	2	2	40	10	50
Total Credits			**24**				

SEMESTER - II

Paper Code	Type of Course	Subject Name	Credits	**Hours per week***	**External Marks**	**Internal Assessment**	**Total**
NBCM 201	Core Subject	Corporate Accounting	4	6	80	20	100
NBCM 202	Core Subject	Human Resource Management	4	4	80	20	100
NBCM 203	Core Subject	Business Economics II	4	4	80	20	100
COM/BBA – MDC 201/201A	Multidisciplinary Course	Business Law/ Foreign Trade Promotion	3	4	60	15	75
ENG (AEC) - 030	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
	Compulsory Subject	Punjabi/ HCP	2	4/2	45	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC-OPTIONS	3	3	60	15	75
COM/BBA-VAC	Common Value-Added courses	VAC - OPTIONS	2	2	40	10	50
Total Credits			24				

SEMESTER – III

Paper Code	Type of Course	Subject Name	Credits	Hours per week *	External Marks	Internal Assessment	Total
NBCM 301	Core Subject	Cost Accounting	4	6	80	20	100
NBCM 302	Core Subject	Goods & Services Tax	4	6	80	20	100
NBCM 303	Core Subject	Business Mathematics and Statistics	4	6	80	20	100
NBCM 304	Core Subject	Marketing Management	4	4	80	20	100
COM/BBA –MDC 301/301 A	Multidisciplinary Course	Company Law/ Foreign Trade Procedure & Documentation	3	4	60	15	75
	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3	3	60	15	75
TOTAL CREDITS			24				

SEMESTER- IV

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 401	Core Subject	Cost Management	4	6	80	20	100
NBCM 402	Core Subject	Auditing & Secretarial Practice	4	4	80	20	100
NBCM 403	Core Subject	Quantitative Techniques & Methods	4	6	80	20	100
NBCM 404	Core Subject	Financial Markets and Services	4	4	80	20	100
NBCM 405	Core Subject	Advanced Accounting	4	6	80	20	100
	Ability Enhancement courses	English	2	4	40	10	50
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2	2	40	10	50
		Total Credits	**24**				

SEMESTER-V

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 501	Core Subject	Direct Tax Laws - I	4	6	80	20	100
NBCM 502	Core Subject	Management Accounting	4	6	80	20	100
NBCM 503	Core Subject	Production & Operations	4	6	80	20	100

		Management					
NBCM 504	Core Subject	Indian Economy	4	4	80	20	100
NBCM 505	Core Subject	Security Analysis & Portfolio Management	4	4	80	20	100
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2	2	40	10	50
INTERNSHIP	INTERNSHIP	COMPULSORY FOR ALL	2	-	-	-	50
		Total Credits	**24**				

SEMESTER-VI

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 601	Core Subject	Direct Tax Laws- II	4	6	80	20	100
NBCM 602	Core Subject	Financial Management	4	6	80	20	100
NBCM 603	Core Subject	Operations Research	4	6	80	20	100
NBCM 604	Core Subject	Entrepreneurship & Start-up	4	4	80	20	100
NBCM 605	Core Subject	Financial Reporting Issues & Practices	4	4	80	20	100
NBCM 606	Core Subject	Banking & Insurance Management	4	4	80	20	100
		Total Credits	**24**				

SEMESTER VII

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 701	Core Subject	Research Methodology	4	4	80	20	100
NBCM 702	Core Subject	Business Environment	4	4	80	20	100
NBCM 703	Core Subject	Corporate Governance and Business Ethics	4	4	80	20	100
NBCM	Core Subject	A STUDENT HAS TO CHOOSE ANY ONE GROUP A/B/C/D and study three subjects under it as core subjects	4	4	80	20	100
NBCM	Core Subject		4	4	80	20	100
NBCM	Core Subject		4	4	80	20	100
		Total Credits	**24**				

CHOOSE ANY ONE GROUP FROM THE FOLLOWING:

Group A-Accounting and Finance						
PAPER CODE	**SUBJECT NAME**	**CREDITS**	**HOURS PER WEEK***	**EXTERNAL MARKS**	**INTERNAL ASSESSMENT**	**TOTAL**
NBCM 704	STRATEGIC CORPORATE FINANCE	4	6	80	20	100
NBCM 705	BUSINESS ANALYSIS AND EVALUATION	4	6	80	20	100
NBCM 706	INTERNATIONAL ACCOUNTING	4	6	80	20	100
GROUP B-MARKETING MGT						
NBCM 707	MARKETING RESEARCH	4	4	80	20	100
NBCM 708	CONSUMER BEHAVIOUR	4	4	80	20	100
NBCM 709	SERVICES MARKETING	4	4	80	20	100
GROUP C- HUMAN RESOURCE MGT						
NBCM 710	HRD SYSTEMS AND STRATEGY	4	4	80	20	100
NBCM 711	PERFORMANCE AND COMPENSATION MANANGEMENT	4	4	80	20	100
NBCM 712	INDUSTRIAL RELATIONS	4	4	80	20	100
GROUP D BANKING AND INSURANCE						
NBCM 713	BANKING LEGISLATIONS	4	4	80	20	100
NBCM 714	IRDA AND RISK	4	4	80	20	100

	MGT					
NBCM 715	TECHNOLOGY IN FINANCE AND SERVICE DELIVERY	4	4	80	20	100

SEMESTER VIII

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBCM 801	Core Subject	**MIS**	4	4	80	20	100
NBCM	Core Subject	SAME GROUP AS IN SEMESTER VII -GROUP A/B/C/D	4	4	80	20	100
NBCM	Core Subject	GROUP A/B/C/D	4	4/6	80	20	100
NBCM	Core Subject	GROUP A/B/C/D	4	4/6	80	20	100
NBCM 814	Dissertation	Dissertation	8	-	-	-	200
		Total Credits	**24**				

CHOOSE SAME GROUP AS IN SEMESTER VII

Group A-Accounting and Finance						
PAPER CODE	SUBJECT NAME	CREDITS	**Hours per week***	EXTERNAL MARKS	INTERNAL ASSESSMENT	TOTAL
NBCM802	FINANCIAL ANALYTICS	4	6	80	20	100
NBCM803	BEHAVIOURAL FINANCE	4	4	80	20	100
NBCM804	MICRO FINANCE & FINNACIAL INCLUSION	4	6	80	20	100
GROUP B-MARKETING MGT						
NBCM805	ADVERTISING AND BRAND MANAGEMENT	4	4	80	20	100
NBCM806	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	4	80	20	100
NBCM807	INTERNATIONAL MARKETING MGT	4	4	80	20	100
GROUP C- HUMAN RESOURCE MGT						
NBCM808	CROSS CULTURAL HRM	4	4	80	20	100
NBCM 809	EMPLOYEE LIFE CYCLE MGT	4	4	80	20	100
NBCM 810	TRAINING AND DEVELOPMENT	4	4	80	20	100
GROUP D BANKING AND INSURANCE MGT						
NBCM811	MARKETING of BANKING AND INSURANCE SERVICES	4	4	80	20	100

NBCM 812	ADVANCED BANK MGT	4	4	80	20	100
NBCM 813	FUNDAMENTALS OF ACTUARIAL SCIENCE	4	6	80	20	100

***The hours per week mentioned in the template represent the minimum hours assigned for each subject. These may be increased based on the student groups formed for tutorials or practical sessions allocated to different subjects.**

PROGRAMME OUTCOMES

PO1. The course aims to provide comprehensive knowledge and coherent understanding of the accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law, marketing, new venture planning and business communications.

PO2. The main objective of this course is to provide deeper understanding of the disciplinary, interdisciplinary and value added courses with practical orientation to make the students ready to make a mark in the industry with strong human and moral values.

PO3. The course will provide practical, professional, and procedural knowledge required for carrying out various professions including knowledge required for undertaking self-employment initiatives, and knowledge and mindset required for entrepreneurship involving enterprise creation, improved product development, or a new mode of organization.

PO4. To enhance skills in areas to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

PO5. To pursue research in the area of marketing, finance, human resources and banking.

PO6. To develop communication skills and build confidence to face the challenges of the corporate world

PO7. To prepare the abecedarian with the strong foundation for selecting their future career in the field of corporate sectors

1	**Course Title**	**PRINCIPLES OF FINANCIAL ACCOUNTING**
2	**Course Code**	NBCM 101
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 a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. d. 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 help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
8	**Course Outcomes**	**On successful completion of the course, the Students will be able to** CO1. Understand the theoretical framework of accounting as well accounting standards.

		CO2. Acquire the ability to prepare the financial statements of manufacturing and non-manufacturing entities of sole proprietors. CO3. Practice the accounting treatments for consignment transactions & events in the books of consignor and consignee. CO4. Abridge the ability to prepare and analyze the branch account. CO5. Build the understanding of the accounting treatment for royalty transactions & articulate the Royalty agreements. CO6. Outline the emerging trends in the field of accounting.
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**	**Note :** The question paper of each subject covering the entire course shall be 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.

	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** Financial Accounting- Meaning-Theoretical Framework - Accounting Concepts and Conventions- Generally Accepted Accounting Principles (GAAP): Branch Accounting-Dependent and Independent Branches (Excluding Foreign Branches). Departmental Accounting- Meaning, Need, Advantages, Apportionment of Expenses, Inter -Departmental Transfers and Provision for Unrealised Profit. **UNIT – II** Preparation of final accounts of sole trader- Partnership Accounts - insolvency and dissolution of the firm including piecemeal distribution, Royalty Accounts, Accounting for Joint Venture and Consignment. **Practical work:** • Download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein. • Collect and examine the balance sheets of business organizations to study how these are prepared. • Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. • Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. • Prepare financial statements manually and using appropriate software. • Prepare accounts of Inland Branches. • Examine the accounting practices for consignment business

12	**Suggested Readings**	• ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. • Anthony, David and Kenneth - Accounting: Text and Cases, McGraw-Hill Education, 13th Edition. • Horngren and Philbrick- Introduction to Financial Accounting, Pearson Education, 11th Edition. • Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi. • R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi. • T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai. • P.C. Tulsian – Financial Accounting, S.Chand and Sons. **Note: Latest edition of text books may be used.**

1	**Course Title**	**PSYCHOLOGY FOR MANAGERS**
2	**Course Code**	NBCM 102
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**	3+1 Credits (Theory + Tutorial)
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks

		a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Small Case lets could be added.
7	**Course Objectives**	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.
8	**Course Outcomes**	CO1. Ability to discuss psychological factors unique to organizations. CO2. Ability to identify psychological factors unique to individuals working in organizations. CO3.Understanding of topics such as selection, performance appraisal and training. CO4. Learning the applicability of topics of Conflict resolution, Working Conditions and Job Satisfaction.
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**	**Note :** The question paper of each subject covering the entire course shall be 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** Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.

	Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions. Attitudes and Values: Components, Theories of Attitude, Sources and Measurement of Attitudes. Concept, Sources and Types of Values. **UNIT II** Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behaviour and Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership. Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Stages of Conflict and levels of conflict, Conflict Resolution.
12 Suggested Readings	Suggested Readings: 1. Robbins, Stephens P., Organisational Behaviour 2. French, W and C. Bell, Organisational Development 3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour 4. Luthans, Fred, OrganisationalBehaviour 5. Harold Weihrich, Koontz, Essentials of Management 6. Robbins, Stephens P., OrganisationalBehaviour Concepts, controversies and Applications.

1	**Course Title**	**BUSINESSECONOMICS -I**
2	**Course Code**	NBCM 103
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
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	To study the basic concepts of microeconomics relevant for Business decision making and helping the students to understand the application of economic principles in business management
8	**Course Outcomes**	CO1. Define the basic concepts in Microeconomic Theory CO2. Explain the fundamental hypothesis in Microeconomic Theory CO3. Carry out microeconomic analysis based on fundamental hypothesis, CO4. Explain any topic with the help of graphs CO5. Interpret any given graph and drive conclusions

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**	**Note :** The question paper of each subject covering the entire course shall be 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** Consumer Behaviour Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve. Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect. Law of Demand Elasticity of Demand: Definitions, Types, Measurement, Factors and Importance **UNIT-II** Production and Revenue Production Function: Laws of Returns, Law of Variable Proportion and Returns to Scale. Cost and Cost Curves : Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost. Revenue Curves: Concept of Total Average and Marginal Revenue under different

	Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand. Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination. Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types. Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to Selling Cost. **Practical Work:** Demand and supply analysis • Choose a product • Research factors affecting demand and supply • Analyse how changes in these factors influence equilibrium price and quantity • Calculate price elasticity through historical data
12 Suggested Readings	1. Dwivedi, D.N. Managerial Economics, 7th Edition, Vikas Publishing House. 2. Salvatore, D. Managerial Economics in a Global Economy, 6th Edition, Oxford University Press. 3. Peterson, L. and Jain Managerial Eco., 4th Edition, Pearson Education. 4. Kontsoyianis; Modern Micro-Economics. 5. M. Adhikary ; Business Economics.

Semester	Course Code	Nomenclature of the Paper	Credits	Level
I	B.COM-PUN (COMPL-01)-101	ਪੰਜਾਬੀ ਨਾਟਕਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ Punjabi Natak Ate Viharak Punjabi	2	100
II	B.COM-PUN (COMPL-02)-201	ਪੰਜਾਬੀ ਸਭਿਆਚਾਰਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ Punjabi SabhyacharAte Viharak Punjabi	2	100

Semester I

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਨਾਟਕਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Natak Ate Viharak Punjabi

B.COM-PUN (COMPL-01)-101

Semester-I ਕ੍ਰੈਡਿਟ-2

ਨਿਰਧਾਰਤਸਮਾਂ: 60ਘੰਟੇ

Credit Distribution, Eligibility and Pre-Requisites of the Course

Course title &Code	Credits	CreditdistributionoftheCourse			Eligibility criteria	Pre-requisiteofthe course (if any)
		Lectur	Tutorial	Practical/ Practice		
Punjabi Natak Ate Viharak Punjabi	2	3	1	0	Class 10 & 12th pass in any stream	Studied Punjabi up to 10th Standard or working knowledge

B.COM-PUN (COMPL-01)-101						of Punjabi Language

Credits: 2 **L/T/P=3/1/0**

Learning objective

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਅੰਦਰ ਪੰਜਾਬੀਨਾਟਕਦੇਵਿਸ਼ੇਬਾਰੇਗਿਆਨਪੈਦਾਹੋਵੇਗਾ।
- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਨਾਟਕਵਿਸ਼ੇਦੀਸਮਝਪੈਦਾਕਰਸਕਣਗੇ।
- ਇਸਕੋਰਸਰਾਹੀਂਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਸੰਦਰਭਾਂਅਤੇਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਕਰਨਗੇ।
- ਇਸਕੋਰਸਦਾਉਦੇਸ਼ਵਿਦਿਆਰਥੀਆਂਅੰਦਰਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਪੱਖਾਂਬਾਰੇਗਿਆਨਪੈਦਾਕਰਨਾਹੈ।

Learning outcomes

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਨਾਟਕਸਬੰਧੀਸਮਝਪੈਦਾਕਰਨਦੇਸਮਰੱਥਹੋਜਾਣਗੇ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਪੰਜਾਬੀਵਿਆਕਰਣਦੀਵਰਤੋਂਸਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਹੋਵੇਗੀ।
- ਇਸਅਧਿਐਨ ਰਾਹੀਂਵਿਹਾਰਕਪੰਜਾਬੀਸਬੰਧੀਚਰਚਾਕਰਦੇਹੋਏਵਿਦਿਆਰਥੀਪੰਜਾਬੀਵਿਆਕਰਣਦੀਆਂਬਾਰੀਕੀਆਂ ਨੂੰਸਮਝਣਦੇਸਮਰੱਥਹੋਣਗੇ।
- ਇਸਪਰਚੇਦੇਅਧਿਐਨਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਵਿੱਚਅਨੁਵਾਦਦੀਸਮੱਸਿਆਨੂੰਹੱਲਕਰਨਦੀਸੂਝਪੈਦਾਹੋਵੇਗੀ।

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਨਾਟਕਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Natak Ate Viharak Punjabi

B.COM-PUN (COMPL-01)-101

Semester-I ਕ੍ਰੈਡਿਟ-2

ਨਿਰਧਾਰਤਕੋਰਸ ਸਮਾਂ: 60ਘੰਟੇ ਕੁੱਲਅੰਕ :50

L-100 ਲਿਖਤੀਅੰਕ: 45

ਇੰਟਰਨਲਅਸੈਸਮੈਂਟ :05

ਯੂਨਿਟ ਪਹਿਲਾ :ਡਾਕਟਰਸਾਹਿਬਸਿੰਘ, ਪਰਿੰਦੇਜਾਣਹੁਣਕਿੱਥੇ, ਚੇਤਨਾਪ੍ਰਕਾਸ਼ਨਲੁਧਿਆਣਾ 2020 **40ਘੰਟੇ**

(ੳ) ਨਾਟਕਦਾਵਿਸ਼ਾਵਸਤੂਅਤੇਸਾਰ

(ਅ) ਨਾਟਕਦਾਕਲਾਪੱਖਅਤੇਪਾਤਰਚਿਤਰਣ

(ੲ) ਪ੍ਰਸੰਗਦੱਸਕੇਵਿਆਖਿਆ

ਯੂਨਿਟ ਦੂਜਾ : ਵਿਹਾਰਕਪੰਜਾਬੀ **20ਘੰਟੇ**

(ੳ) ਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀਨਿਰਧਾਰਿਤ 50 ਸ਼ਬਦ

(ਅ) ਮੁਹਾਵਰੇ

(ੲ) ਇਸ਼ਤਿਹਾਰ:ਵਪਾਰਕਤੇਕਾਰੋਬਾਰਨਾਲਸੰਬੰਧਿਤ

(ਸ) ਅਨੁਵਾਦ (ਅੰਗਰੇਜ਼ੀਤੋਂ ਪੰਜਾਬੀ)

ਨੋਟ: ਲਾਜ਼ਮੀਪੰਜਾਬੀਵਿਸ਼ੇਦੇਕ੍ਰੈਡਿਟ 2 ਹੋਣਗੇਅਤੇਪੇਪਰ 50 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।

ਲਾਜ਼ਮੀਪੰਜਾਬੀਦਾਸਮਾਂ 4 ਘੰਟੇਹਫਤਾਹੋਵੇਗਾ, ਜਿਸ ਵਿਚ ਹਫਤੇ ਦੇ ਘੱਟੋ-ਘੱਟ ਛੇ ਪੀਰੀਅਡ (40 ਮਿੰਟ ਪ੍ਰਤੀ ਪੀਰੀਅਡ) ਹੋਣਗੇ

ਨਿਰਧਾਰਤਪੁਸਤਕਾਂ

1. ਡਾ. ਸਾਹਿਬਸਿੰਘ, ਪਰਿੰਦੇਜਾਣਹੁਣਕਿੱਥੇ, ਚੇਤਨਾਪ੍ਰਕਾਸ਼ਨਲੁਧਿਆਣਾ, 2020
2. ਮਨਜੀਤਪਾਲਕੌਰ, ਪੰਜਾਬੀਨਾਟਕਤੇਰੰਗਮੰਚਵਿਕਾਸਦੀਆਂਸਮੱਸਿਆਵਾਂ, ਗੁਰੂਨਾਨਕਦੇਵਯੂਨੀਵਰਸਿਟੀਅੰਮ੍ਰਿਤਸਰ, 1991
3. ਡਾ. ਗੁਰਦਿਆਲਸਿੰਘਫੁੱਲ, ਪੰਜਾਬੀਨਾਟਕ: ਸਰੂਪਸਿਧਾਂਤਤੇਵਿਕਾਸ, ਪਬਲੀਕੇਸ਼ਨਬਿਊਰੋ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀਪਟਿਆਲਾ।
4. ਡਾ. ਕਮਲੇਸ਼ਉੱਪਲਪੰਜਾਬੀਨਾਟਕਤੇਰੰਗਮੰਚ, ਪਬਲੀਕੇਸ਼ਨਬਿਊਰੋ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ 2004
5. ਡਾ. ਕੁਲਦੀਪਸਿੰਘਧੀਰ, ਨਾਟਕ, ਸਟੇਜਤੇਦਰਸ਼ਕ, ਪਬਲੀਕੇਸ਼ਨਬਿਊਰੋ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ,ਪਟਿਆਲਾ।
6. ਡਾ. ਸੁਰਜੀਤਸਿੰਘਸੇਠੀ, ਸਿਰਜਨਾਤਮਕਨਾਟਕਨਿਰਦੇਸ਼ਨ, ਪਬਲੀਕੇਸ਼ਨਬਿਊਰੋ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀਪਟਿਆਲਾ, 1985
7. ਡਾ. ਸਤਨਾਮਸਿੰਘਸੰਧੂ, ਸਾਹਿਤਦੀਹੋਂਦਵਿਧੀ, ਹੈਰੀਟੇਜਪਬਲੀਕੇਸ਼ਨ, ਪਟਿਆਲਾ 1974
8. ਡਾ. ਕਿਰਪਾਲਕਜ਼ਾਕ (ਸੰਪਾH) ਬਲਜੀਤਕੌਰਜੀਤੀ, ਰੰਗਮੰਚਚਿੰਤਨ, ਗ੍ਰੈਸੀਅਸਬੁਕਸਪਟਿਆਲਾ, 2013

9. ਹਰਕੀਰਤਸਿੰਘ, ਭਾਸ਼ਾਤੇਭਾਸ਼ਾਵਿਗਿਆਨ, ਬਾਹਰੀਪਬਲੀਕੇਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ 1974
10. ਸ. ਸ. ਖਹਿਰਾ, ਪੰਜਾਬੀਭਾਸ਼ਾ : ਵਿਆਕਰਣਅਤੇਬਣਤਰ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ
11. ਜੋਗਿੰਦਰਸਿੰਘਪੁਆਰਅਤੇਹੋਰ, 'ਪੰਜਾਬੀਭਾਸ਼ਾਦਾਵਿਆਕਰਨ' , ਪੰਜਾਬੀਭਾਸ਼ਾਅਕਾਦਮੀ, ਜਲੰਧਰ

ਪੇਪਰਸੈਟਰ/ ਅਧਿਆਪਕਲਈਹਦਾਇਤਾਂਅਤੇਪ੍ਰਸ਼ਨਪੱਤਰਦੀਰੂਪਰੇਖਾ

1. ਪ੍ਰਸ਼ਨਪੱਤਰਦੇਕੁਲ 50 ਅੰਕਹਨਜੋਕਿ ਦੋਕ੍ਰੈਡਿਟਦੇਬਰਾਬਰਹੈਅਤੇਕੋਰਸਦਾਨਿਰਧਾਰਿਤਸਮਾਂ 60 ਘੰਟੇਹੋਵੇਗਾ।
2. ਲਿਖਤੀਪ੍ਰਸ਼ਨਪੱਤਰ 45 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।
3. ਇੰਟਰਨਲਅਸੈਸਮੈਂਟਦੇ 5 ਅੰਕਹੋਣਗੇ।
4. ਪੇਪਰਦਾਸਮਾਂ 3 ਘੰਟਾਹੋਵੇਗਾ।

ਯੂਨਿਟਅਤੇਅੰਕਾਂਦੀਵੰਡ

ਯੂਨਿਟਪਹਿਲਾ ਦੇਤਿੰਨਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 25ਹੋਣਗੇ।

(ੳ) ਇਸਭਾਗਵਿੱਚੋਂਨਾਟਕਦੇਵਿਸ਼ੇਅਤੇਸਾਰਨਾਲ ਸੰਬੰਧਿਤ ਦੋ ਪ੍ਰਸ਼ਨਪੁੱਛੇ ਜਾਣਗੇ।ਵਿਦਿਆਰਥੀ ਲਈ ਇਹਨਾਂ ਵਿੱਚੋਂਇੱਕਪ੍ਰਸ਼ਨਹੱਲਕਰਨਾਜ਼ਰੂਰੀਹੋਵੇਗਾ। ਇਸਪ੍ਰਸ਼ਨਦੇ10ਅੰਕਹੋਣਗੇ।

(ਅ) ਇਸਭਾਗਵਿੱਚਨਾਟਕਦੇਕਲਾਤਮਕਪੱਖਅਤੇਪਾਤਰਚਿਤਰਨਨਾਲਸੰਬੰਧਿਤਦੋ ਪ੍ਰਸ਼ਨਪੁੱਛੇ ਜਾਣਗੇ।ਵਿਦਿਆਰਥੀ ਲਈ ਇਹਨਾਂ ਵਿੱਚੋਂਇੱਕਪ੍ਰਸ਼ਨਹੱਲਕਰਨਾਜ਼ਰੂਰੀਹੋਵੇਗਾ। ਇਸਪ੍ਰਸ਼ਨਦੇ10ਅੰਕਹੋਣਗੇ।

(ੲ) ਇਸਭਾਗਵਿੱਚਨਾਟਕਵਿੱਚੋਂਕੋਈਦੋਵਾਰਤਾਲਾਪਾਂਦੀਚੋਣਕੀਤੀਜਾਵੇਗੀਅਤੇਵਿਦਿਆਰਥੀ ਨੂੰਕਿਸੇਇੱਕਦੀਪ੍ਰਸੰਗਸਹਿਤਵਿਆਖਿਆਕਰਨੀਹੋਵੇਗੀ। ਇਹ5ਅੰਕਾਂਦਾਹੋਵੇਗਾ।

ਯੂਨਿਟਦੋਦੇਪੰਜਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 20ਹੋਣਗੇ

(ੳ) ਨਿਰਧਾਰਤਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀਵਿੱਚੋਂਸੱਤਸ਼ਬਦਾਂਵਿੱਚੋਂਪੰਜਸ਼ਬਦਾਂ ਦੇ ਪੰਜਾਬੀ ਅਰਥਕਰਨੇਹੋਣਗੇ।ਇਸਦੇਪੰਜਅੰਕਹੋਣਗੇ।(5X1=5)

(ਅ) ਸੱਤ ਮੁਹਾਵਰੇ ਪੁਛੇ ਜਾਣਗੇ ਵਿਦਿਆਰਥੀ ਨੇ ਇਹਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਪੰਜ ਦੀ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕਾਂ ਵਿਚ ਵਰਤੋਂ ਕਰਨੀ ਹੈ। ਇਸਦੇਪੰਜਅੰਕਹੋਣਗੇ।(5X1=5)

(ੲ) ਵਪਾਰਕਤੇਕਾਰੋਬਾਰਨਾਲਸੰਬੰਧਿਤਦੋਵਿੱਚੋਂਇੱਕਇਸ਼ਤਿਹਾਰਕਰਨਾਹੋਵੇਗਾ। ਇਸਦੇਪੰਜਅੰਕਹੋਣਗੇ।

(ਸ) ਇੱਕ ਅੰਗਰੇਜ਼ੀਪੈਰੇ ਦਾਪੰਜਾਬੀਵਿੱਚਅਨੁਵਾਦਕਰਨਾਹੋਵੇਗਾ।ਇਸਦੇਪੰਜਅੰਕਹੋਣਗੇ।

ਮੁਢਲੀਪੰਜਾਬੀ (ਭਾਗਪਹਿਲਾ) ਲਈਪਰਿਭਾਸ਼ਕਸ਼ਬਦਾਵਲੀ

1.	Abatement	ਕਟੌਤੀ, ਘਟ
2.	Abstract	ਸੂਖਮ, ਅਮੂਰਤ
3.	Acceptance	ਸਵੀਕ੍ਰਿਤੀ
4.	Accommodation	ਨਿਰਬਾਹ
5.	Accountant	ਲੇਖਾਕਾਰ
6.	Accumulated earnings	ਸੰਚਿਤ ਕਮਾਈ
7.	Adaptation	ਅਨੁਕੂਲਣ
8.	Residual	ਰਹਿੰਦ-y{zjd, ਅਵਸ਼ੇਸ਼
9.	Psycho-analysis	ਮਨੋਵਿਸ਼ਲੇਸ਼ਣ
10.	Administrative expenses	ਪ੍ਰਸ਼ਾਸਨੀ ਖਰਚ
11.	Affidavit	ਹਲਫ਼ੀਆ ਬਿਆਨ
12.	Ambiguous	ਅਸਪਸ਼ਟ
13.	Chronological	ਕਾਲ-ਕ੍ਰਮਿਕ
14.	Analytical	ਵਿਸ਼ਲੇਸ਼ਣਾਤਮਕ
15.	Apparatus	ਉਪਕਰਣ, ਯੰਤਰ
16.	Province	ਪ੍ਰਦੇਸ਼, ਪ੍ਰਾਂਤ
17.	Autonomous	ਸਵਾਧੀਨ
18.	Traditional	ਪਰੰਪਰਾਗਤ, ਰੂੜ੍ਹੀਗਤ
19.	Black marketing	ਚੋਰ-ਬਾਜ਼ਾਰੀ
20.	Bodyof doctrine	ਸਿਧਾਂਤਾਂ ਦਾ ਸੰਗ੍ਰਹ
21.	Boom	ਤੇਜ਼ੀ, ਗਰਮ ਬਾਜ਼ਾਰੀ

22.	Compensation	ਮੁਆਵਜ਼ਾ, ਹਾਨਪੂਰਤੀ
23.	Decentralization	ਵਿਕੇਂਦ੍ਰੀਕਰਨ
24.	Devaluation	ਅਵਮੁੱਲਣ
25.	Taxation	ਕਰ ਲਾਉਣਾ
26.	Dispute	ਝਗੜਾ, ਵਿਗ੍ਰਹ
27.	Distortion	ਵਿਰੂਪਣ
28.	Economy	ਅਰਥਵਿਵਸਥਾ, ਸੰਜਮ, ਆਰਥਿਕਤਾ, ਅਰਥ-ਪ੍ਰਣਾਲੀ
29.	Emigration	ਪਰਵਾਸ
30.	Employer	ਮਾਲਿਕ, ਨਿਯੋਜਕ, ਵਿਵਸਾਈ, ਰੁਜ਼ਗਾਰ-ਪ੍ਰਦਾਤਾ
31.	Entrepreneur	ਉੱਦਮੀ, ਪ੍ਰਾਕ੍ਰਮੀ
32.	Withdrawal	ਵਾਪਸ ਲੈਣਾ
33.	Habitat	ਵਾਸ
34.	Inefficient	ਅਕੁਸ਼ਲ
35.	Integrated	ਏਕੀਕ੍ਰਿਤ
36.	Intervention	ਦਖ਼ਲ-ਅੰਦਾਜ਼ੀ
37.	Investment	ਨਿਵੇਸ਼, ਵਿਨਿਯੋਗ
38.	Kinship	ਭਾਈਚਾਰਾ
39.	Maintenance	ਸੰਭਾਲ, ਭਰਣ
40.	Manipulation	ਜੋੜ-ਤੋੜ
41.	Manure	ਖਾਦ, ਰੂੜ੍ਹੀ
42.	Paradox	ਵਿਰੋਧਾਭਾਸ
43.	Accountability	ਜ਼ਿੰਮੇਦਾਰੀ, ਜੁਆਬਦੇਹੀ
44.	Professional	ਵਿਵਸਾਇਕ

45.	Provident fund	ਪ੍ਰਾਵੀਡੈਂਟ ਫ਼ੰਡ, ਭਵਿੱਖ-ਨਿਧੀ
46.	Qualitative	ਗੁਣਾਤਮਕ
47.	Rearrangement	ਪੁਨਰ ਵਿਵਸਥਾ
48.	Redistribution	ਪੁਨਰਵੰਡ/ਵਿਭਾਜਨ
49.	Regulation	ਵਿਨਿਯਮਨ
50.	Remuneration	ਮਿਹਨਤਾਨਾ, ਸੇਵਾਫਲ

HCP-COMPL-1A-101: HISTORY AND CULTURE OF PUNJAB UPTO C. 18TH CENTURY C.E
(All Candidates other than B.A.)

Credit:2
Theory Exam: 45
Internal Assessment: 5
Level of Course: 100

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Learning Outcome:
1. To familiarise the students with the history and culture of Punjab under Harappan and Vedic times.
2. To familiarise the students with devotional movements in ancient and medieval times.
3. To familiarise the students with the emergence of Sikhism.

Pedagogy of the Course
There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

1. The duration of the examination shall be 3 hours with a maximum of 45 marks. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions, picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
2. Internal Assessment will be divided into the following criteria:
   Mid Semester Test: : 2marks
   Assignment Report and Class presentation: 2 marks
   Attendance : 1 mark

Note: For Private/Centre for Distant and Online Education students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Harappan Civilization: extent and town planning and socio-economic life; Life in Vedic Age: socio-economic and religious, Growth and impact of Jainism and Buddhism in Panjab; Bhakti movement: Main features; prominent saints and their contribution.

UNIT II

Evolution of Sikhism: teaching of Guru Nanak; Institutional Development- Manji, Masand, Sangat and Pangat; Transformation of Sikhism: Martyrdom of Guru Arjan; New Policy of Guru Hargobind, martyrdom of Guru Tegh Bahadur, Institution of Khalsa: New baptism; Significance

Suggested Readings:

Joshi, L.M. and Fauja Singh (eds), History and Culture of the Punjab, Vol. I, Punjabi University, Patiala, 1977.
Prakash, Buddha, *Glimpses of Ancient Punjab*, Punjabi University, Patiala, 1983.
Thapar, Romila, *The Penguin History of India*: From the Origins to AD 1300, Penguin Books, New Delhi, 2002.
Basham, A.L., *The Wonder That Was India: A Survey of the History and Culture of the Indian Sub-continent Before the Coming of the Muslims*. London: Picador, 2004 reprint.
Sharma, B.N., *Life in Northern India*, MunshiRamManoharLal, Delhi, 1966.
Singh,Kirpal, *History and Culture of the Punjab*, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala, 1990(3rd ed.).
Grewal, J.S., *The Sikhs of the Punjab*:*The New Cambridge History of India*, Orient Longman, Hyderabad,1990.
Singh, Khushwant, *A History of the Sikhs*, Vol I: 1469-1839, Oxford University Press, Delhi, 1991.
Chopra, P.N.,Puri, B.N., *Social, Cultural and Economic History of India,*Vol.II, Macmillan, Delhi, 1974.
Hussain,Yusuf, *Glimpse of Medieval Indian Culture*, Asia Publishing House, Bombay, 1973(rep).

Note: The following categories of students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as a compulsory subject:

A. The students who have not studied Punjabi up to class 10th.
B. Ward of/and Defence Personnel and Central Govt. Employee/Employees who are transferrable on an All India basis.
C. Foreigners

SEMESTER- II

1	**Course Title**	**CORPORATE ACCOUNTING**
2	**Course Code**	NBCM 201
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 + Tutorial = 3+1 credits
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. d. 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**	To gain knowledge about basic corporate accounting with the relevant Accounting standards.
8	**Course Outcomes**	CO1. Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, types of shares, bonus share, right share and underwriting. CO2. Understand the accounting treatment in issue of shares at par premium

		and discount, issues of debenture, managerial remuneration etc. CO3. Develop the application skills to computation of pro-rate allotment, redemption of preference shares, final accounts and preparation of balance sheet of joint stock companies. CO4. Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method Evaluate the techniques for redemption of preference share, CO5. Preparation of final accounts of Banking Compnaies and Insurance Companies.
9	**Pedagogy of the Course Work**	Class Room Lecture, Problem Solving, Interactive sessions, PPT, Group Assignments, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be 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. 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** Issue of shares through Book building process- Forfeiture- Reissue - Buy-Back of Shares, Redemption of Preference Shares. Right Issue and Bonus Shares. Underwriting of Shares and Debentures Preparation of Final Accounts of Companies including the provisions of managerial remuneration and Profit Prior to Incorportaion. **UNIT II** Issue and Redemption of Debentures Accounts of Banking Companies Accounts of Insurance Companies **Practical Work:** • Collect prospectus issued by reputed companies, and examine the matters related to issues of shares. • Examine the annual reports of business organizations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not. • Analyse buy back, bonus issue or right issue by any listed companies. • Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements. • Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.
12	Suggested Readings	• Chakraborthy – Advanced Accountancy • R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand. • ShuklaGarewal and Gupta – Advanced accounts – S.Chand, NewDelhi. • D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt.Ltd. • T.S. Reddy and A. Murthy – Corporate Accounting, MarghamPublications,Chennai • Jain &Narang – Company Accounts

1	**Course Title**	**HUMAN RESOURCE MANAGEMENT**
2	**Course Code**	NBCM 202
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 + Tutorial = 3+1 credits
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Small Case lets could be added.
7	**Course Objectives**	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.
8	**Course Outcomes**	CO1. Integrated perspective on role of HRM in modern business. C02. Ability to plan human resources and implement techniques of job design CO3. Competency to recruit, train, and appraise the performance of employees CO4. Rational design of compensation and salary administration CO5. Ability to handle employee issues and evaluate the new trends in HRM
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**	Note : The question paper of each subject covering the entire course shall be 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** Human Resource Management: Introduction, Meaning, Definitions, Nature, Functions, Importance and Limitations of HRM. Contemporary Issues in HRM: HRM Challenges, HRM in the Digital Age, Future Trends in HRM Human Resource Planning: Introduction, Definitions, Features, Need, Objectives, Process, Types, and Benefits of HR Planning; Factors affecting HR Planning; Problems in HR planning and Suggestions for Making HR Planning Effective; Succession Planning Job Analysis and Job Design: Job Analysis – Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design – Meaning, Objectives and Techniques of Job Design. Recruitment and Selection: Recruitment – Meaning and Definitions, Importance, Purpose, Process, Factors, Sources, Methods of Recruitment; Factors affecting Recruitment; Constraints, Challenges and Recent Trends in Recruitment. Selection – Meaning and Definitions, Selection Process and Methods. **UNIT – II** Training and Development: Training – Concepts, Importance; Identification of Training Needs; Types of Training; Designing and Evaluation of Training Programmes. Development – Concept of Development; Employee Development Programs; Difference between Training and Development. Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; Suggestions to make performance appraisal effective; Performance Improvement Techniques Internal Mobility and Transfers: Promotions – Definition, Purpose, and Basis of Promotion. Demotions – Meaning, Causes and Policy of Demotions. Transfer –

		Definitions, Purpose, Types and Policy of Transfer. Separations – Definitions and Forms of Separations **Practical Work:** a. Preparation of Job Descriptions and Job specifications for a Job profile b. Choose any MNC and present your observations on training program c. Develop a format for performance appraisal of an employee. d. Compare the promotion process of companies in different industries.
12	**Suggested Readings**	• Dessler, Personnel Human Resource Management, Prentice Hall ofIndia. • D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, PrenticeHall of India. • 3.IanBeardwell and Len Holden, Human Resource Management,Macmillan. • Wendell French, The Personnel Management Process, Houghton Mifflin Co.,Boston • M S Saiyadain, Human Resource Management, TataMcGraw

1	**Course Title**	**BUSINESS ECONOMICS II**
2	**Course Code**	NBCM 203
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 + Tutorial = 3+1 credits
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration.

		b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis.
8	**Course Outcomes**	Upon successful completion of the course a student will be able to: CO1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics. CO2. Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues. CO3. Apply the principle of Macroeconomics in explaining the behaviour of Macroeconomic variables at national as well as global level.
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**	Note : The question paper of each subject covering the entire course shall be 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** Distribution Wages: Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi-Rent.
Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.
Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

UNIT-II

Say's Law of Market: Meaning, Implications, Classical Theory of Income Output and Employment: Keynesian Theory of Employment. Effective Demand: Determination, Importance
Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.
Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment. Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.

Practical Work:
Understanding macroeconomics trends:

- Choose country or region and analyse its key macroeconomic indicators such as GDP, unemployment rate, inflation rate etc.

12 Suggested Readings

- Shapiro. E Macroeconomic analysis Galotia publications, New Delhi.
- Eugene Diulio Macro Economics, 4th Edition, Tata McGraw Hills, Publishing Col. Ltd, New Delhi.
- Dornbusch R, Fisher, S and Startz,R Macro Economics, 8th Edition, Tata McGraw Hills Publishing Co. Ltd., New Delhi.
- Ackley,G. Macroeconomics: Theory and Policy, Macmillan, NewYork

Semester-II

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Sabhyachar Ate Viharak Punjabi

B.COM-PUN (COMPL-02)-201

Semester-II **ਕ੍ਰੈਡਿਟ-2**

ਨਿਰਧਾਰਤਸਮਾਂ: 60ਘੰਟੇ

Credit Distribution, Eligibility and Pre-Requisites of the Course

Course title &Code	Credits	Creditdistributionofthe Course			Eligibility criteria	Pre-requisiteofthe course (if any)
		Lectur	Tutorial	Practical / Practice		
Punjabi Sabhyachar Ate Viharak Punjabi **B.COM-PUN (COMPL-02)-201**	2	3	1	0		

Credits: 2 L/T/P=3/1/0

Learning objective

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਨੂੰਪੰਜਾਬੀਸਭਿਆਚਾਰਬਾਰੇਗਿਆਨਪੈਦਾਹੋਵੇਗਾ।
- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਸਭਿਆਚਾਰਵਿਸ਼ੇਦੀਸਮਝਪੈਦਾਕਰਸਕਣਗੇ।
- ਇਸਕੋਰਸਰਾਹੀਂਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇਵਿਭਿੰਨਸੰਦਰਭਾਂਅਤੇਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਕਰਨਗੇ।
- ਇਸਕੋਰਸਦਾਉਦੇਸ਼ਵਿਦਿਆਰਥੀਆਂਅੰਦਰਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇਵਿਭਿੰਨਪੱਖਾਂਬਾਰੇਗਿਆਨਪੈਦਾਕਰਨਾਹੈ।

Learning outcomes

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਸਭਿਆਚਾਰਸਬੰਧੀਸਮਝਪੈਦਾਕਰਨਦੇਸਮਰੱਥਹੋਜਾਣਗੇ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇ ਵਿਭਿੰਨ ਪੱਖਾਂ ਸਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਹੋਵੇਗੀ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਵਿਹਾਰਕਪੰਜਾਬੀਸਬੰਧੀਚਰਚਾਕਰਦੇਹੋਏਵਿਦਿਆਰਥੀਪੰਜਾਬੀਵਿਆਕਰਣਦੀਆਂਬਰੀਕੀਆਂਨੂੰਸਮਝਣਦੇਸਮਰੱਥਹੋਣਗੇ।
- ਇਸਪਰਚੇਦੇਅਧਿਐਨਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਵਿੱਚਅਨੁਵਾਦਦੀਸਮੱਸਿਆਨੂੰਹੱਲਕਰਨਦੀਸੂਝਪੈਦਾਹੋਵੇਗੀ।

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Sabhyachar Ate Viharak Punjabi

B.COM-PUN (COMPL-02)-201

Semester-II ਕ੍ਰੈਡਿਟ-2

ਨਿਰਧਾਰਤ ਕੋਰਸ ਸਮਾਂ: 60ਘੰਟੇ ਕੁੱਲਅੰਕ :50

L-100 ਲਿਖਤੀਅੰਕ: 45

ਇੰਟਰਨਲਅਸੈਸਮੈਂਟ :05

ਯੂਨਿਟਪਹਿਲਾ:ਮਹਿੰਦਰਸਿੰਘਰੰਧਾਵਾਅਤੇਦੇਵਿੰਦਰਸਤਿਆਰਥੀ (ਸੰਪਾ.)'ਪੰਜਾਬੀਲੋਕਗੀਤ ਸਾਹਿਤਯ ਅਕਾਦੇਮੀ, ਦਿੱਲੀ 40 **ਘੰਟੇ**

(ਨੋਟ :'ਦੇਸ਼ਪੰਜਾਬ 'ਸਿਰਲੇਖਅਧੀਨਸੰਗ੍ਰਹਿਤਲੋਕਗੀਤਪੰਨਾ 183 ਤੋਂ 243 ਤੱਕ)

(ੳ) ਲੋਕਗੀਤਾਂਦਾਵਿਸ਼ਾਵਸਤੂਤੇਸਾਰ

(ਅ) ਲੋਕਗੀਤਾਂਦਾਕੇਂਦਰੀਭਾਵ

(ੲ) ਪ੍ਰਸੰਗ;ਹਿਤਵਿਆਖਿਆ

(ਸ) ਛੋਟੇਉੱਤਰਾਂਵਾਲੇਪ੍ਰਸ਼ਨ

ਯੂਨਿਟਦੂਜਾ :ਵਿਹਾਰਕਪੰਜਾਬੀ **20ਘੰਟੇ**

(ੳ) ਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀ(ਨਿਰਧਾਰਤ 50 ਸ਼ਬਦ)

(ਅ) ਪੈਰ੍ਹਾਰਚਨਾ

(ੲ) ਬਹੁਅਰਥਕਸ਼ਬਦ

(ਸ) ਵਿਸ਼ਰਾਮਚਿੰਨ੍ਹ

(ਹ) ਸੰਖੇਪਰਚਨਾ

ਨੋਟ: ਲਾਜ਼ਮੀਪੰਜਾਬੀਵਿਸ਼ੇਦੇਕ੍ਰੈਡਿਟ 2 ਹੋਣਗੇਅਤੇਪੇਪਰ 50 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।

ਲਾਜ਼ਮੀਪੰਜਾਬੀਦਾਸਮਾਂ 4 ਘੰਟੇਹਫਤਾਹੋਵੇਗਾ, ਜਿਸ ਵਿਚ ਹਫਤੇ ਦੇ ਘੱਟੋ-ਘੱਟ ਛੇ ਪੀਰੀਅਡ (40 ਮਿੰਟ ਪ੍ਰਤੀ ਪੀਰੀਅਡ) ਹੋਣਗੇ

ਨਿਰਧਾਰਤਪੁਸਤਕਾਂ

1. ਮਹਿੰਦਰਸਿੰਘਰੰਧਾਵਾਅਤੇਦਵਿੰਦਰਸਤਿਆਰਥੀ, (ਸੰਪਾਦਕ),ਪੰਜਾਬੀਲੋਕਗੀਤ, ਵਾਰਸਸ਼ਾਹਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2015
2. ਡਾ.ਨਾਹਰਸਿੰਘ, ਲੋਕਕਾਵਿਦੀਸਿਰਜਣਪ੍ਰਕਿਰਿਆ, ਲੋਕਗੀਤਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
3. ਕਰਨੈਲਸਿੰਘਥਿੰਦ, ਲੋਕਯਾਨਅਧਿਐਨ, ਗੁਰੂਨਾਨਕਦੇਵਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ 1998
4. ਬਿਕਰਮਸਿੰਘਘੁੰਮਣ, ਪੰਜਾਬੀਲੋਕਗੀਤਪਰੰਪਰਾ, ਪੰਜਾਬੀਰਾਈਟਰਸਕੋਆਪਰੇਟਿਵਸੋਸਾਇਟੀਲਿਮਿਟਡ, ਲੁਧਿਆਣਾ 1990

5. ਅਵਤਾਰਸਿੰਘ, ਪੰਜਾਬੀਲੋਕਗੀਤਬਣਤਰਤੇਵਿਕਾਸ,ਨਿਊਬੁੱਕਕੰਪਨੀ, ਜਲੰਧਰ 1986
6. ਸੰਤੋਖਸਿੰਘਧੀਰ, ਲੋਕਗੀਤਾਂਬਾਰੇ, ਲਾਹੌਰਬੁਕਸ਼ਾਪ, ਲੁਧਿਆਣਾ 1954
7. ਸੁਹਿੰਦਰਸਿੰਘਵਣਜਾਰਾਬੇਦੀ, ਲੋਕਅਤੇਲੋਕਸੰਸਕ੍ਰਿਤੀ, ਨੈਸ਼ਨਲਬੁੱਕਸ਼ਾਪ, ਇੰਡੀਆ, ਨਵੀਂਦਿੱਲੀ
8. ਡਾ. ਕਰਨਜੀਤਸਿੰਘ, ਪੰਜਾਬੀਲੋਕਧਾਰਾਵਿੱਚਸਮਾਜਿਕਯਥਾਰਥਦਾਪ੍ਰਤੀਬਿੰਬ, ਪੰਜਾਬਯੂਨੀਵਰਸਿਟੀਚੰਡੀਗੜ੍ਹ 1981
9. ਸ. ਸ. ਖਹਿਰਾ, ਪੰਜਾਬੀਭਾਸ਼ਾ : ਵਿਆਕਰਣਅਤੇਬਣਤਰ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
10. ਜੋਗਿੰਦਰਸਿੰਘਪੁਆਰਤੇਹੋਰ, ਪੰਜਾਬੀਭਾਸ਼ਾਦਾਵਿਆਕਰਨ, ਪੰਜਾਬੀਭਾਸ਼ਾਅਕਾਦਮੀਜਲੰਧਰ
11. ਪ੍ਰੇਮਪ੍ਰਕਾਸ਼ਸਿੰਘ,ਸਿਧਾਂਤਕਭਾਸ਼ਾਵਿਗਿਆਨ,ਮਦਾਨਪਬਲੀਕੇਸ਼ਨਪਟਿਆਲਾ

ਪੇਪਰਸੈਟਰ/ ਅਧਿਆਪਕਲਈਹਦਾਇਤਾਂਅਤੇਪ੍ਰਸ਼ਨਪੱਤਰਦੀਰੂਪਰੇਖਾ

1. ਪ੍ਰਸ਼ਨਪੱਤਰਦੇਕੁਲ 50 ਅੰਕਹਨਜੋਕਿ ਦੋਕ੍ਰੈਡਿਟਦੇਬਰਾਬਰਹੈਅਤੇਕੋਰਸਦਾਨਿਰਧਾਰਿਤਸਮਾਂ 60 ਘੰਟੇਹੋਵੇਗਾ।
2. ਲਿਖਤੀਪ੍ਰਸ਼ਨਪੱਤਰ 45 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।
3. ਇੰਟਰਨਲਅਸੈਸਮੈਂਟਦੇ 5 ਅੰਕਹੋਣਗੇ।
4. ਪੇਪਰਦਾਸਮਾਂ 3 ਘੰਟਾਹੋਵੇਗਾ।

ਯੂਨਿਟਅਤੇਅੰਕਾਂਦੀਵੰਡ

1. ਯੂਨਿਟਇੱਕਦੇਚਾਰਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 25ਹੋਣਗੇ।

(ੳ) ਇਸਭਾਗਵਿੱਚੋਂਨਿਰਧਾਰਿਤਲੋਕਗੀਤਾਂਦੇਵਿਸ਼ੇਵਸਤੂਨਾਲਸੰਬੰਧਿਤਦੋਪ੍ਰਸ਼ਨਪੁੱਛੇਜਾਣਗੇਵਿਦਿਆਰਥੀਨੇਇੱਕਪ੍ਰਸ਼ਨਕਰਨਾਹੈਇਹਪ੍ਰਸ਼ਨ10ਅੰਕਦਾਹੋਵੇਗਾ।

(ਅ) ਇਸਭਾਗਵਿੱਚ ਦੋ ਵਿਚੋਂਇੱਕਲੋਕਗੀਤਦਾਕੇਂਦਰੀਭਾਵਲਿਖਣਲਈਕਿਹਾਜਾਵੇਗਾ।ਇਹਪ੍ਰਸ਼ਨ5ਅੰਕਾਂਦਾਹੋਵੇਗਾ।

(ੲ**)** ਇਸਭਾਗਵਿੱਚਕਿਸੇਦੋਲੋਕਗੀਤਾਂਦੇਅੰਸ਼ਦੇਕੇਕਿਸੇਇੱਕਦੀਪ੍ਰਸੰਗਸਾਹਿਤਵਿਆਖਿਆਕਰਨਲਈਕਿਹਾਜਾਵੇਗਾ।ਇਹਪ੍ਰਸੰਗਸਾਹਿਤਵਿਆਖਿਆ5 ਅੰਕਦੀਹੋਵੇਗੀ।

(ਸ**)** ਇਸਭਾਗਵਿੱਚਨਿਰਧਾਰਿਤਲੋਕਗੀਤਾਂਨਾਲਸੰਬੰਧਿਤ ਸੱਤਲਘੂ ਪ੍ਰਸ਼ਨਪੁੱਛੇਜਾਣਗੇ ਜਿਹਨਾਂ ਵਿੱਚੋਂਪੰਜਦਾਉੱਤਰਦੇਣਾਹੋਵੇਗਾ। ਇਸਭਾਗਦੇ5**x1=5**ਅੰਕਹੋਣਗੇ।

2. ਯੂਨਿਟ ਦੋਦੇ ਚਾਰਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 20ਹੋਣਗੇ

(ੳ) ਭਾਗਵਿੱਚਨਿਰਧਾਰਿਤਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀਵਿੱਚੋਂਸੱਤਸ਼ਬਦਾਂਵਿੱਚੋਂਪੰਜਸ਼ਬਦਾਂਦਾਪੰਜਾਬੀਅਨੁਵਾਦਕਰਨਾਹੋਵੇਗਾ।ਇਸ ਭਾਗ ਦੇ 5 ਅੰਕ ਹੋਣਗੇ।

(ਅ) ਇਸ ਭਾਗਵਿੱਚ ਦਿੱਤੇ ਗਏ ਦੋਵਿਸ਼ਿਆਂ ਵਿੱਚੋਂਇੱਕਤੇਪੈਰਾਰਚਨਾਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਹ5ਅੰਕਦਾ ਹੋਵੇਗਾ।

(ੲ) ਇਸਭਾਗਵਿੱਚਦਿੱਤੇਗਏਪੈਰੇ ਦੇਸ਼ਬਦਾਂਨੂੰਵਿਸ਼ਰਾਮਚਿੰਨ੍ਹ ਲਗਾਉਣਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਸਭਾਗਦੇ5ਅੰਕਹੋਣਗੇ।

(ਸ) ਇਸਭਾਗਵਿੱਚਸਿਰਲੇਖਦੱਸਕੇਸੰਖੇਪਰਚਨਾਕਰਨਲਈਕਿਹਾਜਾਵੇਗਾ।ਇਸਭਾਗਦੇ5ਅੰਕਹੋਣਗੇ।ਇੱਕਅੰਕਸਿਰਲੇਖਲਈਦਿੱਤਾਜਾਵੇਗਾ।

ਮੁੱਢਲੀ ਪੰਜਾਬੀ-IIਲਈ ਨਿਰਧਾਰਤ ਪਰਿਭਾਸ਼ਕ ਸ਼ਬਦਾਵਲੀ

1.	Figure	ਅੰਕੜੇ
2.	Ideology	ਵਿਚਾਰਧਾਰਾ
3.	Mediumof instruction	ਸਿੱਖਿਆ ਦਾ ਮਾਧਿਅਮ
4.	Personnel	ਕਰਮਚਾਰੀ-ਵਰਗ
5.	Questionnaire	ਪ੍ਰਸ਼ਨਾਵਲੀ
6.	Reference	ਸੰਕੇਤ, ਹਵਾਲਾ, ਸੰਦਰਭ
7.	Revaluation	ਪੁਨਰ ਮੁਲਾਂਕਣ
8.	Survey	ਸਰਵੇਖਣ
9.	Autonomous	ਸਵਾਧੀਨ
10.	Displacement	ਵਿਸਥਾਪਨ
11.	Direction	ਨਿਰਦੇਸ਼
12.	Document	ਦਸਤਾਵੇਜ਼
13.	Irregular	ਅਨਿਯਮਿਤ
14.	Notified area	ਅਧਿਸੂਚਿਤ ਖੇਤਰ
15.	Organisation	ਸੰਗਠਨ
16.	Patriarchy	ਪਿਤਰੀ ਤੰਤਰ
17.	Recognition	ਮਾਨਤਾ
18.	Revenue	ਮਾਲੀਆ
19.	Tribunal	ਅਧਿਕਰਣ
20.	Authorized	ਅਧੀਕ੍ਰਿਤ

21.	Co-accused	ਸਹਿਦੋਸ਼ੀ
22.	Disbursement	ਵੰਡਣਾ
23.	Documentary evidence	ਦਸਤਾਵੇਜ਼ੀ ਗਵਾਹੀ
24.	Embezzlement	ਗਬਨ
25.	Enforcement	ਲਾਗੂ ਕਰਨਾ
26.	Extension	ਵਿਸਤਾਰ
27.	Penalty	ਦੰਡ, ਜੁਰਮਾਨਾ
28.	Postpone	ਮੁਲਤਵੀ ਕਰਨਾ
29.	Re- examination	ਪੁਨਰ-ਪ੍ਰੀਖਿਆ
30.	Regularity	ਨਿਯਮਿਤਤਾ
31.	Utilization	ਉਪਯੋਗ
32.	Termination	ਸਮਾਪਤੀ
33.	Valid	ਮੰਨਣਯੋਗ
34.	Verification	ਤਸਦੀਕ
35.	Annexure	ਅਨੁਬੰਧ
36.	Acknowledge	ਸਵੀਕਾਰ
37.	Miscellaneous	ਫੁਟਕਲ
38.	Nomination	ਨਾਮਜ਼ਦਗੀ
39.	Projected	ਪ੍ਰਸਤਾਵਿਤ
40.	Recruitment	ਨਿਯੁਕਤੀ, ਭਰਤੀ
41.	Registration	ਪੰਜੀਕਰਣ
42.	Representation	ਪ੍ਰਤੀਨਿੱਧਤਾ
43.	Specialization	ਵਿਸ਼ੇਸ਼ਗਤਾ

44.	Establish	ਸਥਾਪਿਤ ਕਰਨਾ
45.	Executive	ਕਾਰਜਕਾਰੀ
46.	Disciplinary	ਅਨੁਸ਼ਾਸਨੀ
47.	Democracy	ਲੋਕਤੰਤਰ
48.	Conflict	ਦ੍ਵੰਦ, ਦੁਬਿਧਾ
49.	Proposal	ਪ੍ਰਸਤਾਵ
50.	Reaction	ਪ੍ਰਤਿਕਰਮ, ਪ੍ਰਤਿਕ੍ਰਿਆ

HCP-COMPL-2A-201: HISTORY AND CULTURE OF PUNJAB
(19th and 20th CENTURIES)
(All Candidates other than B.A.)

Credits: 2
Theory Exam: 45
Internal Assessment: 5
Level of Course: 100
Level of Course: 100

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Learning Outcome:
1. To familiarise the students with the history of Punjab under the colonial regime
2. To familiarise the students with national movements in Punjab.

Pedagogy of the Course
There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

1. The duration of the examination shall be 3 hours with a maximum of 45 marks. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions, picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
2. Internal Assessment will be divided into the following criteria:
   Mid Semester Test: : 2marks

Assignment Report and Class presentation: 2 marks
Attendance : 1 mark

Note: For Private/Centre for Distant and Online Education students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration; Western Education: Growth of Education and rise of middle classes; Agrarian Development; Socio-Religious Reform Movements

UNIT II

Emergence Of Political Consciousness: Ghadar Movement; Jallianwala Bagh Massacre; Gurudwara Reform Movement; major Morchas; Activities of Babbar Akalis; HSRA and Bhagat Singh; Quit India Movement.

Suggested Readings:

Singh, Kirpal, *History and Culture of the Punjab, Part II* (Medieval Period), Publication Bureau, Punjabi University, Patiala, 1990(3rd ed.).
Singh, Fauja(ed.), *History of the Punjab*, Vol.III, Punjabi University, Patiala 1972.
Grewal, J.S., *The Sikhs of the Punjab: The New Cambridge History of India*, Orient Longman, Hyderabad,1990.
Singh, Khuswant, *A History of the Sikhs*, Vol I: 1469-1839, Oxford UniversityPress, Delhi, 1991.
Chopra, P.N.,Puri, B.N. and Das, M.N.,*A Social, Cultural and Economic History of India*, Vol.II, Macmillan, Delhi, 1974.

SEMESTER- III

1	Course Title	**COST ACCOUNTING**
2	Course Code	NBCM 301
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 • 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 help the students to acquire conceptual knowledge of cost accounting and elements of cost.
8	Course Outcomes	CO1. Understand and analyse the different cost concepts. CO2. Analyse various components of cost of production.

		CO3. Compute unit cost and total cost by preparing a cost statement. CO4. Compute employee cost, employee productivity and employee turnover. CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing
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	Note : The question paper of each subject covering the entire course shall be 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. 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** **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. **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. **Labour:** Meaning and Components of Labour Cost, its computation and control, Labour Turnover - Concept, Accounting and Control of Idle time and Overtime,

		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

		• 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	After completion of the course, learners will be able to: 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.
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	Note : The question paper of each subject covering the entire course shall be 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. 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 • 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	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.

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 • 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	To enable students to understand and apply the basic concepts and principles of Marketing.
8	Course Outcomes	After completion of the course, learners will be able to: 1. Analyse the marketing environment. 2. Evaluate the dynamics of consumer behavior and the basic product decisions. 3. Analyze the process of value creation through product decisions. 4. Analyze the process of value creation through pricing and distribution decisions. 5. 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	Note : The question paper of each subject covering the entire course shall be 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** 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.

		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

SEMESTER IV

1	Course Title	COST MANAGEMENT
2	Course Code	NBCM 401
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 • 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 the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.
8	Course Outcomes	The students will learn: CO1. Computation of Fixed, Variable, Semi-Fixed And Semi-Variable Cost Concepts CO2. Analyzes The Relationship Between The Cost-Volume And Profit CO3. Understanding of Break-Even Sales Price, Break-Even Sales Volume, The

		Total Contribution Margin, The Unit Contribution Margin, Margin Of Safety, Security Ratio, Profit Margin Concepts CO4. Understanding and computing of Budgeting And Operating Budgets Concepts CO5. Computation of Standard Variation Analysis Through Standard Costs CO6. Understanding Activity Based Costing
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	Note : The question paper of each subject covering the entire course shall be 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. 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** **Cost Management**: Need Significance and Different Areas of Cost Management and Application. **Methods of Cost Determination:** Service Costing, Uniform costing and Inter Firm Costing, Process Costing (including joint and by-products). **Contemporary Costing Concepts:** Activity Based Costing with Practical Problems, Target Costing, Life Cycle Costing, Value Chain Analysis.

		UNIT – II **Techniques for Cost Control & Decision Making:** Marginal Costing, Cost-Volume-Profit Analysis and Decision Making; Differential Costing and Absorption Costing. **Budgeting and Budgetary Control:** Concepts, Objectives, Limitations, Types of various Budgets, Applications and preparation of cash budget, Fixed and Flexible budgets, Zero Base Budgeting. **Standard Costing, Analysis of Variances** **Practical Work:** a. Prepare a cost statement for any Process industry. b. Comparison of traditional costing and activity based costing through case studies. c. Use of excel or software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis d. Preparation of fixed and flexible budgets with excel
12	Suggested Readings	1. Edward Blocher, David Stoul-GaryCokins: Cost Management, McGraw Hill 2. JawaharLal: Advance Management Accounting, S.Chand and Company Ltd. 3. M. Ravi Kishore: Cost Management, Taxman Publications. 4. N.K.Agarwal: Cost Accounting, SuchitaPrakashan Pvt. Ltd. 5. Horngren, Srikant M. Datar, George Foster: Cost Accounting, Prentice Hall.

1	Course Title	**AUDITING & SECRETARIAL PRACTICE**
2	Course Code	NBCM 402
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 credits Theory + 1 credit Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks • 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	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
8	Course Outcomes	After completion of the course, learners will be able to: CO1. Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing. CO2. Describe the need of auditing and the role of auditors. CO3. Demonstrate the principles, procedures and techniques of auditing. C04. Interpret the contents of audit reports. CO5.Analyse the provisions of companies act, 2013 relating to auditor and auditing.
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** Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit. Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions. Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO). Recent trends in auditing. **UNIT – II** Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice Role of Company Secretary in conducting Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings Meaning and Types of Motions and Resolution in various meetings, writing minutes of various meetings **Practical Work -**

		a. Practical Work on Vouching and Audit Report Preparation b. Preparing of Minutes, Motions and Resolutions, Holding of Meetings
12	Suggested Readings	1. Dinkar, P., Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi. 2. Institute of Chartered Accountants of India: Auditing and Assurance Standards, Module of ICAI. 3. Gupta, K., and Arora, A., Fundamentals of Auditing, Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi. 4. Kapoor, N.D., Secretarial Practice, Sultan Chand and Sons.

	Course Title	**QUANTITATIVE TECHNIQUES AND METHODS**
2	Course Code	NBCM 403
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 Credits + 1 Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks • 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 the paper is to acquaint the student with the various quantitative

		techniques and methods used in managerial and business decisions.
8	Course Outcomes	1. Relate a formal quantitative approach to problem solving and decision making and acquire the knowledge about mean, median, mode and measures of dispersion. 2. Apply the concepts of probabilistic distributions in solving problems. 3. Recall the knowledge of hypothesis testing for large and small samples. 4. Extend the ability to solve linear programming problems by graphical and simple methods.
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	Note : The question paper of each subject covering the entire course shall be 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** Quantitative Techniques: Introduction and Use in Business Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson Distribution, Normal-Distribution Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.

		UNIT II Interpolation and Extrapolation Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method. Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept). **Practical Work: Use of Microsoft Excel in Solving Simple Data Analysis.**
12	Suggested Readings	1. Dowling E. Mathematical Methods for Business and Economics, McGraw Hill 2. K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson 3. Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill 4. Renshaw, G. Maths for Economics. Oxford: Oxford University Press. 5. Spiegel M. and Stephens L. Schaum's Outline of Statistics, McGraw Hill 6. Lind D. Basic Statistics for Business and Economics, McGraw Hill 7. Dougherty, C. Introduction to Econometrics. Oxford: Oxford University Press. 8. Vogelvang, B. Econometrics: Theory and Applications with E-Views. London Pearson

1	Course Title	**FINANCIAL MARKETS AND SERVICES**
2	Course Code	NBCM 404
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 • 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 the course is to familiarize the students with the basic functions and structures of financial markets and demonstrate an understanding of the range of financial services.
8	Course Outcomes	After completion of the course, learners will be able to: CO1.Analyze the environment of investment and risk return framework. CO2. Describe bonds in terms of valuation, yields, and risks. CO3. Analyse equity shares using different approaches and models. CO4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models. CO5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.

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	Note : The question paper of each subject covering the entire course shall be 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** **Financial Markets**: Concept, Features, Role and its importance for any nation. Introduction to types of Markets: Instruments based: Equity, Debt, Derivatives, and Commodities; **Equity Markets: Money Market**: Meaning, Characteristics, Structure, Components of Money Market, Role of Money Market in the economy. RBI: The Regulator of money market. **Capital Market**: Nature and Role, Functions, Distinction between Money market and Capital Market, **Primary Market:** Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement. Process of participation by Retail investor

		Secondary Market: Major Reforms, Pricing Mechanism of Securities in secondary market: Role of players, stakeholders and regulator in Pricing. Process of participation by retail investor. **UNIT-II** **Financial Services:** Meaning, Characteristics, Importance and Kinds of Financial services, Types of Financial Services: Merchant Banking: Concept, Functions and role of Merchant banks. **Mutual Funds:** Concept, Types, Advantages, Structure and operational framework of Mutual Funds. **Insurance Services**: Features and role, Unit linked Insurance products. **Overview:** Factoring, forefaiting, leasing and securitization **Practical Work:** The students must be familiarized with the following: a. Exploring RBI website for various types of financial market instruments data for money market understanding. b. How does IPO get applied, ASBA and full procedural understanding of IPO process. c. Exploring AMFI website for various kinds of mutual fund data and analyzing data for various kinds of decisions. d. Visiting insurance company websites and understanding various insurance products.
12	Suggested Readings	1. Clifford Gomez, "Financial Markets, Institutions and Financial Services", PHI learning, New Delhi, 2009. 2. Gordon E. and Natarajan K., "Financial Market and Services", Himalaya Publishing House, New Delhi. 3. Meir Kohn, "Financial Institution and Markets", Oxford University press, New Delhi, 2009. 4. Avadhani V. A., "Marketing of Financial Services", Himalaya Publishing House, Mumbai. 5. Bharti V. Pathak, "The Indian Financial System", Pearson Education, New Delhi, 2010. 6. L.M. Bhole, "Financial Institution and Markets", TMH, New Delhi, 2009. 7. Shanmugham R., "Financial Services", Wiley India, New Delhi, 2010.

8. Verma J.C., “Management of Financial Services”, Anmol Publications, New Delhi.

1	Course Title	**ADVANCED ACCOUNTING**
2	Course Code	NBCM 405
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 • 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	This course intends to equip students with knowledge in accounting legal frame work, accounting practices, the major standards which govern the accounting discipline and major financial reporting issues.
8	Course Outcomes	At the end of the course, the student should be able: CO1. To Prepare and present financial statements in accordance with the IASs/IFRSs CO2. To prepare consolidated financial statements. CO3. To account for business combinations and company liquidation. CO4. To account for valuation of goodwill and shares.

		CO5.To examine the recording of Investment Accounts, Insurance Claims and Hire Purchase System.
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	Note : The question paper of each subject covering the entire course shall be 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. 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** Valuation of Shares Valuation of Goodwill Insurance Claims. Accounting for Hire-Purchase and Instalment system Investment Accounts **UNIT-II** Accounting for Amalgamation, Absorption (Excluding Inter-Holding) & External and Internal Reconstructions. Accounts of Holding Companies-Preparation of CBS, Mutual Owings-

		Revaluation of Assests - Bonus Issue (Excluding Cross Holdings). Liquidation of Companies. Practical work: • Calculation of value of shares of the listed companies • Evaluate the case studies on mergers & amalgamations • Examine the real examples of consolidation and interpret their disclosure norms • Calculation of various insurance claims
12	Suggested Readings	1. Sehgal A. and Sehgal D., "Advanced Accounting", Taxman Publications Pvt Ltd., New Delhi. 2. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", S. Chand and Co., New Delhi. 3. Gupta R.L, and Radhaswamy M, "Corporate Accounting", Sultan Chand and Sons, New Delhi. 4. Goyal V.K., "Corporate Accounting", Excel Books, New Delhi. 5. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", Vikas Publication, New Delhi. 6. Gupta N.and Sharma C., "Corporate Accounting", Ane Books Pvt Ltd, NewDelhi

SEMESTER V

1	**Course Title**	**DIRECT TAX LAWS- I**
2	**Course Code**	**NBCM 501**
3	**Typology of Course**	CORE
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
s5	**Credits**	4 Credits (3 THEORY + 1 TUTORIAL)
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks e. The exam of this course will be of 3 hours duration. f. There will be no objective type questions. g. Students are required to have the knowledge of the developments in the subject up to September of the relevant year. h. 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 help students to acquire conceptual and

		historical knowledge about the Direct Tax Laws and to study the Income Tax 1961, Income tax rules 1965, various circulars of CBDT and Five Heads of Incomes
8	**Course Outcomes**	On successful completion of the course, the Students will be able to CO1. Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. CO2. Assess the residential status of an assessee& the incidence of tax. CO3. Compute income of an individual under the head salaries. CO4. Ability to compute income from house property. CO5. Evaluate income from a business carried on or from the practice of a Profession. CO6. Compute income from Capital gains and other sources.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be 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. 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** Introduction to income tax- History- Objectives of taxation-Features of Income tax – meaning of income- types- Important definitions under Income Tax Act- Agricultural Income and Integration- Residence and Tax Liability (Basis of Charge). Exempted Incomes under sections 10, Computation of Salary Income and Computation of Income from House property. **UNIT – II** Computation of Profits and Gains of Business and Profession -Depreciation- Capital Gains- Exemptions from capital gains- Income from Other Sources. Note: The paper setter will consider the changes upto 30th September of relevant year. **Practical work:** • Preparation of Form 16 • Preparation and Filing of ITR- 1 and ITR-02 • Procedure for obtaining of PAN Card
12	**Suggested Readings**	**1.** V.P Gaur, Narang, Puja Gaur and Rajeev Puri-Income Tax Law and Practice, Kalyani Publishers, New Delhi. **2.** T.S Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Cheenai. **3.** DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. **4.** H.C Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. **5.** T. Srinivasan- Income Tax & Practice- Vijay Nicole Imprints Private

		Limited, Chennai. **6.** Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. **7.** Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. **8.** Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman. **9.** Dr. Vinod K Singhania, Dr. Monica Sighania, Taxmann's Students' Guide to Income Tax, New Delhi. **10.** Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. Note: Latest edition of text books may be used.

1	Course Title	**MANAGEMENT ACCOUNTING**
2	**Course Code**	NBCM 502
3	**Typology of Course**	CORE
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 • 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**	To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of management accounting in decision making.
8	**Course Outcomes**	On successful completion of the course, the Students will be able to CO1. The students able to understand the role of various types of mandatory financial statements to be reported as per IFRS. CO2. Students would illustrate the Vertical format of financial statements, and also tools of financial analysis such as Trend Analysis, Comparative Analysis and Common Size Statement. CO3. Students would calculate the various ratios and would be able to discuss the significance, use and interpret various ratios. CO4. Students would be able to understand, prepare and report cash flow and funds flow statements. CO5. Understanding and comprehend the use of contemporary accounting techniques such as Human Resource Accounting, Price Level Accounting & Social Accounting and their applicability by Indian Companies.
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**	Note : The question paper of each subject covering the entire course shall be 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. 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** **Introduction -** Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. **Financial Statements** – Types, Nature, Importance and Limitations of Financial Statements, Understanding Annual Reports of Companies **Analysis of Financial Statements** - Analysis of Balance Sheet – Equity & Liabilities, Long-term Assets, working capital & short-term items, Analysis of Income Statements, Comparative and Common Size analysis **Ratio Analysis** **Unit-II** **Funds Flow Statement analysis** **Cash Flow Statement analysis** **Price Level Accounting**

		Applicability of Social Accounting **Applicability of Human Resource Accounting** **Contemporary tools of Performance Analysis** - Concept of Economic Value Added (EVA) Significance & measurement, Balanced Score Card (BSC) – Concept, Objectives and Perspectives of BSC **Practical Work:** • Download soft copies of annual reports of public listed companies &analyze the financial statements. • Prepare the comparative & common size financial statements for three years of at least two listed companies. • Analyze& interpret the cash position of companies using the cash flow statements. • Analysis & interpret the financial ratios of selected companies on the basis of their financial statements and calculate EVA also.
12	**Suggested Readings**	1. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc.Illinois. 2. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi. 3. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi. 4. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi 5. I.M. Pandey : Management Accounting, Vikas Publication 6. GokulSinha, Financial Statement Analysis, Eastern Economy Edition, PHIlearning private limited ICAI study material 7. John J.Wild, K.R. Subramanyam& Robert F. Halsey, Financial Statement Analysis, Tata McGraw Hill. 8. Robert S. Kaplan & Anthony A. Atkinson , Advanced Management Accounting, PrenticeHall of India Private Limited.

		Note: Latest edition of text books may be used.

1	Course Title	**PRODUCTION AND OPERATIONS MANAGEMENT**
2	**Course Code**	**NBCM 503**
3	**Typology of Course**	CORE
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 a. The exam of this course will be of 3 hours duration b. There will be no objective type questions c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination
7	**Course Objectives**	To study the basic concepts of Production and operations management relevant for Business decision making and helping the students to understand the application of these concepts in industrial organizations
8	**Course Outcomes**	CO1. Define the basic concepts in Production and Operations Management CO2. Carry out location and layout analysis

		CO3. Interpret any PERT/CPM network CO4. Explain purchase procedure in industrial organizations CO5. Understand supply chain management and logistics
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**	**Note :** The question paper of each subject covering the entire course shall be 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** Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis. Capacity Planning and Management. New Product/ Service Design and Development. Facility Location. Facility Layout. Production Planning and Control Techniques Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing)

		UNIT –II Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management. Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management
12	**Suggested Readings**	1. B. Mahadevan "Operations Management Theory & Practice", Pearson Education. 2. KanishkaBedi , "Production & Operations Management", Oxford Higher Education 3. L.J. Krajewski& L.P. Ritzman "Operations Management Processes &Value Chains", Pearson Education 4. B.S. Goel "Production Operation Management 5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, "Operations Management – For Competitive Advantage", The McGraw Hill Companies

1	**Course Title**	**INDIAN ECONOMY**
2	**Course Code**	NBCM 504
3	**Typology of Course**	CORE
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 a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. d. 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**	• To enable the students to grasp the current economic problems in India. • To highlight the important economic sectors and challenges faced by them in the recent years. • To acquaint students with the major policy regimes of government to resolve problems in agriculture, industry and service sector.
8	**Course Outcomes**	At end of this course Students will identify the current economic problems in India. Students will identify the important economic sectors and challenges faced by them in the recent years. Students will learn the major policy regimes of government and also try to resolve problems from agriculture, industry and service sector of India.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for**	Note : The question paper of each subject covering the entire course shall be

	paper 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. 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 -1** Indian Economy on the Eve of Independence. Features and Characteristics of Indian Economy since Independence; Economic Reforms: Objectives, Policy and performance; Economic Planning : Evolution and Strategy: NITI Aayog, Structure and function; Principal Features of Indian Tax Structure. Division of Financial Recourses between Centre and theStates; India's Balance of Payments: Concepts and Trends since 1950-51 **Unit-2** Agriculture: Importance of Agriculture; Causes of Backwardness and Low productivity; New Agricultural Strategy, Green Revolution ,Recent Government policy for the development ofagriculture ;

		Industrial policy- 1956, 1977, 1980 and 1991, Recent development in Industrial Policy; Make in India, Digital India, PLI Scheme; MSMEs: Role, Policy and Performance in India; Key issues: poverty, inequality, education, health and gender (with special reference to India);
12	**Suggested Readings**	1. Annual Financial Statement (Budget) various years &Latest published by the Government of India. 2. Economic Surveys, Government of India 3. Indian Economy by Mishra &Puri. Himalaya Publishing House 4. Indian Economy by Uma Kapila, Academic Foundation 5. Indian Economy. RudraDutt&Sunderam. S. Chand & Company

1	**Course Title**	**SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**
2	**Course Code**	**NBCM 505**
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 • 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 the course is to familiarize the students with the principles and practice of Security analysis and Portfolio Management. The course will also acquaint the students with the functioning of the Indian Capital Market.
8	Course Outcomes	On successful completion of the course, students will be able to learn: CO 1: Explain the concepts of investment and understand the Indian securities market environment. CO 2: Understand the modus operandi of Stock market and regulatory framework of SEBI. CO 3: Describe various techniques of analyzing securities under fundamental and technical analysis
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	Note : The question paper of each subject covering the entire course shall be 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. **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-1** **Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory). **Financial Assets:** Meaning, Classification, Innovative Financial Assets- Properties of Financial Assets. **RISK AND RETURN ANALYSIS**: **Return: Meaning** – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return. Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk. **Risk and Return Trade Off.** Investment Analysis: Fundamental Analysis – Economic, Industry and Company Analysis; Technical Analysis. Fundamental v/s Technical Analysis. **UNIT-2** **PORTFOLIO ANALYSIS AND MANAGEMENT** **Portfolio Analysis**: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification. **Portfolio Management** – Portfolio Theories, Capital Market Line, Marvkowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Market Anamolies. **Portfolio Performance Evaluation and Revision** **Global Investing** – Benefits and Options for Global Investment.

		Applied understanding/Practical work (hands on practice on computer systems): The students must be familiarized with the following: • Calculation of Mean return, standard deviation, Beta and variance for individual security as well as for portfolio. • Chart patterns understanding namely candlesticks, support and resistance, head and shoulder, Elliot wave theory and Dow Theory. • Identification of data for fundamental analysis over stock market website and its various parameters. • Calculation and understanding of Sharpe, Trenyor model for portfolio evaluation through mutual fund websites. • Using data, finding the state of market efficiency using Run test, Filter rule and market model
12	Suggested Readings	1. Avadhani, V.A: lndian Capital Markets, Himalaya; 2. Mayo: Investments, 7e Thomson; 3. Bhalla, V.K: Investment Management. S. Chand & Co. 4. Reilly: Investment Analysis and Portfolio Management, Thomson; 5. Kevin, S: Security Analysis Portfolio Management, PHI; 6. Fabozzi, Frank J: Investment Management, Prentice Hall; 7. Fischer, Donald, E. and Ronald, J.Jordan: Security Analysis & Portfolio Management, PHI; 8. Strong: Portfolio Construction and Management, PHI; 9. Sharpe etal: Investments, PHI; 10. Preeti Singh: Investment Management, Himalaya;

SEMESTER – VI

1	**Course Title**	**Direct Tax Laws-II**
2	**Course Code**	NBCM 601
3	**Typology of Course**	CORE
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 • 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 September of the relevant year. • 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 help students to compute Gross total Income and Total income and set off and carry forward of losses • To calculate tax liability of Individual and HUF, AOP/BOI and firms. And

		also to understand TDS/TCS
8	**Course Outcomes**	**On successful completion of the course, the Students will be able to** CO1. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income and clubbing of Incomes. CO2. To Assess total income and tax liability of Individuals. CO3. Compute total income and tax liability of HUF and AOP/BOI and Firms CO4.To gain knowledge about assessment procedure. CO5. To gain knowledge about TDS/TCS
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, etc.
10	**Instructions for paper setters and candidates**	**Note :** The question paper of each subject covering the entire course shall be 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. **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** Deemed Incomes - Clubbing of Incomes/Aggregation of Incomes Set-off and Carry Forward of Losses- Gross total Income vs total Income - Deductions from the Gross Total Income- Rebate and Relief.-Assessment of Individual- Calculation of tax liability under old regime and new regime. **UNIT – II** Assessment of HUF- Association of Persons/BOI and Firms- Income Tax Authorities, Procedure of Assessment- Fines and Penalties- Deduction and Collection of Tax at Source- Advance Payment of Tax,-Appeals and Revisions. **Note:** The paper setter will consider the change upto 30th September of relevant year. **Practical work:** • Filing of Return by Firms. • Digital Signing of Income returns. • Preparation of Tax Credit Statement- 26AS • Preparation of Annual Information Statement. (AIS)
12	**Suggested Readings**	• V.P Gaur, Narang, Puja Gaur and Rajeev Puri-Income Tax Law and Practice, Kalyani Publishers, New Delhi. • T.S Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Cheenai. • DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. • H.C Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. • T. Srinivasan- Income Tax & Practice- Vijay Nicole Imprints Private Limited, Chennai.

		• Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. • Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. • Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman. • Dr. Vinod K Singhania, Dr. Monica Sighania, Taxmann's Students' Guide to Income Tax, New Delhi. • Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. **Note: Latest edition of text books may be used.**

1	**Course Title**	**FINANCIAL MANAGEMENT**
2	**Course Code**	NBCM 602
3	**Typology of Course**	CORE S
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 • 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**	To acquaint students with the techniques of financial management and their applications for business decision making. To familiarize students with MS Excel or spreadsheet applications of financial management and decision making
8	**Course Outcomes**	On successful completion of the course, the Students will be able to CO1 .Understand basic concepts of financial management and their application in investment, financing and dividend decisions. CO2. Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization. CO3. Understand management of working capital and estimate the same for an organization.
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**	Note : The question paper of each subject covering the entire course shall be 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. 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** Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk &Return: Historical return, expected return, absolute return, holding period return, annualized return, Risk - Systematic & unsystematic risk –their sources and measures. Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of

		Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights. **Unit-II** Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, and Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision: Dividend and Capital; the irrelevance of dividends: MM hypothesis; Relevance of dividends: Walter's model, Gordon's model;Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; combined leverage. Working Capital Management – Concept, Approaches, estimation of working capital requirement, factors affecting working capital requirement, sources of working capital finance. **PRACTICAL WORK** • Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques. • Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software. • Extract historical data and evaluate different dividend policies followed by companies of specific industries. • Estimate working capital requirements for any two companies belonging to different industries and compare them.
12	**Suggested Readings**	• Financial Management: Text Problem and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Publishing Co. Ltd. • Financial Management: Theory, Concepts and Problems with excel applications and case studies, Dr. R. S. Rustagi, Taxmann.

		• Fundamentals of Financial Management: with Excel application supplement, Surender Singh and Rajeev Kaur, Mayur Paperbacks. • Fundamentals of Financial Management, J.V. Horne & J.M. Wachowicz, Prentice Hall • Chandra, P., Finance sense: finance for non-finance executives. Tata McGraw Hill. • Maheshwari, S. N., Elements of financial management. Delhi, India: Sultan Chand & Sons. • Maheshwari, S. N., Financial management – principles & practice. Delhi, India: Sultan Chand & Sons.

1	**Course Title**	**OPERATIONS RESEARCH**
2	**Course Code**	**NBCM 603**
3	**Typology of Course**	CORE
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

		a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	To study the Models of Operations Research relevant for Business decision making and helping the students to understand the application of these concepts in organizations.
8	**Course Outcomes**	CO1. Define the basic Models of Operations research. CO2. Understand the relation between primal and dual problems CO3. Applicability of Transportation and assignment models in real life situations CO4. Acquire the ability to use Replacement and simulation model for decision making CO5. Build the understanding of Game Theory Model as applicable in this competitive environment
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**	**Note :** The question paper of each subject covering the entire course shall be 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** Operational Research—Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem. **UNIT-II** Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory: Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications. **Practical Work** • Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation. • Establish the production sequence of a hypothetical manufacturing company. • Solve business problems as an application of linear programming/assignment/transportation.
12	**Suggested Readings**	1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi. 2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi. 3. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi. 4. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd., New Delhi. 5. Kalavathy, Operations Research, Vikas Publishing House, New Delhi.

1 CourseTitle	**ENTREPRENEURSHIP & START-UP**
2 Course Code	NBCM 604
3 Typology of Course	CORE
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) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The course aims to provide students with an understanding of entrepreneurship and its role in economic development; to equip students with the knowledge and skills needed to launch and manage start-ups; to foster creativity, innovation, and critical thinking in identifying and evaluating business opportunities; and to provide practical insights into the challenges and strategies of entrepreneurial ventures.

8	**Course Outcomes**	CO1: Understand the fundamentals of entrepreneurship and the startup ecosystem. CO2: Identify and evaluate business opportunities. CO3: Develop a business plan and understand funding options. CO4: Recognize the challenges in managing start-ups and strategies to overcome them. CO5: Apply innovative and entrepreneurial skills to create sustainable business ventures.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be 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 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 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** **Fundamentals of Entrepreneurship:** Concept, Characteristics, Functions, Types, and Importance of Entrepreneurship; Evolution of the term Entrepreneurship; Factors influencing Entrepreneurship; Entrepreneurial Traits and Skills; Entrepreneurs Vs. Managers; Role of Entrepreneurship in Economic Development **Women Entrepreneurs and Social Entrepreneurship:** Concepts, Challenges, and Opportunities **Opportunity Identification and Feasibility Analysis:** Techniques to identify Business

Opportunities, Market Analysis, and Feasibility Study

Developing and Launching a Start-up: Types of Business Models, Components of a Business Plan, and its Preparation

Legal and Regulatory Aspects: Business Registration, Contracts, Copyrights, Insurance, Intellectual Property Rights, Licensing, Patents, Trade Secrets, Trademarks

Unit-II

Start-up Ecosystem in India: Key stakeholders – Incubators, Accelerators, Investors, and Government Initiatives; Standup India and Startup registration process; Micro, Small, Medium Enterprise/MSME - Industry Registration Process

Funding Options for Start-ups: Bootstrapping, Venture Capital, Angel Investors, Crowdfunding, and Government Schemes; Institutions supporting Entrepreneurs, Banks and Non-Banking Financial Organisations

Marketing for Start-ups: Low-cost Marketing Strategies, Digital Marketing, and Social Media Marketing

Scaling Up and Growth Strategies: Strategies to expand start-ups, managing growth, and global opportunities

Exit Strategies for Start-ups: Mergers, Acquisitions, and Initial Public Offerings (IPOs).

Common Challenges and Failures: Causes of start-up failures and lessons learned.

Practical Work:

a. Develop a business plan for a start-up idea and present it.
b. Conduct a market survey to identify a business opportunity.
c. Create a digital marketing plan for a start-up.
d. Analyze a failed start-up and document the reasons for its failure.

12	**Suggested Readings**	• R. D. Hisrich, M. P. Peters & D. A. Shepherd, *Entrepreneurship.* McGraw Hill. • Kathleen R Allen, *Launching New Ventures, An Entrepreneurial Approach,*Cengage Learning. • J. A. Timmons & S. Spinelli, S, *New Venture Creation: Entrepreneurship for the 21st Century*, McGraw Hill. • AnjanRaiChaudhuri, *Managing New Ventures Concepts and Cases*, Prentice Hall International. • R. V. Badi& N V Badi, *Entrepreneurship*, Vrinda publications (P) Ltd. • S. R. Bhowmik& M. Bhowmik, *Entrepreneurship,* New Age International. • Siropolis Nicholas, *Entrepreneurship and Small Business*, 6th edition - All India Publishers and Distributors. • Steven Fisher, Ja-nae' Duane, *The Startup Equation -A Visual Guidebook for Building Your Startup,* Indian Edition, McGraw Hill Education India Pvt. Ltd. • Vasant Desai, *Small Scale Industries and Entrepreneurship*, Himalaya • Byrd Megginson, *Small Business Management An Entrepreneur's Guidebook*, McGrawHill • A Fayolle, *Entrepreneurship and new value creation*, Cambridge, Cambridge University Press • Government of India Reports: Start-up India Action Plan.

1	**Course Title**	**Financial Reporting Issues & Practices**
2	**Course Code**	NBCM 605
3	**Typology of Course**	CORE
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 • 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**	To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders.

8	**Course Outcomes**	The syllabus aims to test the student's ability to: CO1. Demonstrate the financial statements for understanding of stakeholders CO2. Analyze the impact of GAAP and its application for reporting and compliance CO3. Evaluate financial statements for strategic decision-making CO4. Interpret and apply the ongoing developments for financial reporting.
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**	Note : The question paper of each subject covering the entire course shall be 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. 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** **Introduction to Financial Reporting:** Meaning, Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information. **Conceptual Framework of Financial Reporting:** FASB and IASB International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS. Difference between IFRS and Indian Accounting Standards & US GAAP. **UNIT – II** **Valuation:** Valuation of Property Plant and Equipment: Asset valuation techniques: Historical, Fair Value, Net realizable value, Present value. Valuation of Intangible Assets, Valuation of Inventory, Segment Reporting, Lease Accounting & Accounting for Tax. **Emerging Trends in Reporting:** Accounting for E-commerce business – Revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement, Sustainability Reporting, Tripple Bottom Line Reporting, Integrated Reporting and Business Responsibility Reporting **PRACTICAL WORK:** i. Select 5 listed companies, evaluate and compare Accounting Standards adopted by these companies. ii. Examine the voluntary and mandatory information contained in the annual report of the select companies.

		iii. Collect information regarding the method of valuation of property plant and equipment followed by above selected companies. iv. Analyze and compare annual reports of ten companies regarding reporting of Intangible Assets, Deferred Tax reporting and Sustainability Reporting.
12	**Suggested Readings**	a. Young, S. D., Cohen, J., & Bens, D. A, Corporate Financial Reporting and Analysis: A Global Perspective. USA: Wiley Publications. b. Chatterjee, B.D, Financial Reporting under Ind AS and AS covering Schedule III, ICDS and ICAI guidance notes, Second Edition c. Vijay Kumar, M. P, First Lessons in Financial Reporting including Indian Accounting Standards, Snow White Publications

1	**COURSE TITLE**	**BANKING & INSURANCE MANAGEMENT**
2	**Course Code**	**NBCM 606**
3	**Typology of Course**	CORE
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**	100 Marks (80 TH + 20 IA)

	and Time	4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	To study the concepts of Banking and Insurance sector and helping the students understand the applications of these concepts in a growing Economy.
8	**Course Outcomes**	CO1. Define the basic concepts of banking and Insurance. CO2. Understand the role of service sector in the growth of an economy CO3. Acquire the ability to apply for different types of loans and advances. CO4. Develop an understanding of redressal mechanism CO5. Build the understanding of Insurance products
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**	**Note :** The question paper of each subject covering the entire course shall be 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** Origin of Banking Definition and function of commercial banks Deposits: Different deposit products offered by banks, Deposit mobilisation by banks: volume and trends, KYC guidelines Principles of sound lending, Types of loans and advances, Advances against various securities; volume and trends, Credit monitoring NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features. Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking Banking sector reforms - Achievements and areas of concern. **UNIT II** Insurance: Introduction, purpose, Need, Characteristics, Functions of Insurance, Fundamental Principles of Insurance Types of Insurance, Life and Non-Life, Reinsurance and Co-insurance: features, objectives, methods Provisions of IRDA Entry of Private sector in Insurance Business-progress and problems, Bancassurance: features and merits.
12	**Suggested**	1. Neelam C Gulati, „Banking and Insurance: Principles & Practices", Excel Books

	Readings	2. Indian Institute of Banking and Finance, „Principles and Practices of Banking, Mcmillan Education. 3. Jyotsna Bhatia and NishwanSethi, „Elements of Banking and Insurance", PHI 4. S.S. Kundu, Principles of Insurance and Banking" 5.Anthony Samson, K. Rama Murthy Rao, M.P. Pavan Kumar, Sharda, Management of Banking and Insurance Services, Himalaya Publishing House.

SEMESTER VII

1	Course Title	**RESEARCH METHODOLOGY**
2	Course Code	NBCM 701
3	Typology of Course	CORE
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 • 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 the course is to acquaint students with some of the important statistical techniques for managerial decision making and research in Commerce. • The emphasis will be on the applications of statistical tools and techniques to business and economic situations.

8	Course Outcomes	• Apply the concepts, principles and methods of statistics to various fields of study • Understand the importance and value of statistical principles and convert a problem description into testable research hypotheses. • Select appropriate statistical tools to investigate a research hypothesis. • Perform data analysis by apply appropriate statistical methodology and interpret result in a variety of settings. • Perform data analysis and make interpretations with knowledge attained during the course of study
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	Note : The question paper of each subject covering the entire course shall be 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. 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** Probability and Probability Distribution: Definitions - Probability Rules – Application of Probability Rules Conditional Probability- Bayes theorem- Random Variable and Probability Distributions; Binomial Distribution- Poisson

	Distribution and Normal Distribution. Statistical Estimation and hypothesis testing: Introduction to Hypothesis testing – Meaning of Population, sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - properties of a good estimator - Point and interval estimation – Hypothesis Formulation and testing procedure - Type I and Type II errors - one tail and two tail tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions. **UNIT-II** Sampling Variables : Large Samples - Difference between large and small samples - Estimating population mean - testing the significance of Mean - Significance of the difference between means of two samples - Significance between the standard deviations of two samples - Small Samples -'t' test - fixing fiducial limits to population mean – testing the significance of the mean - testing the significance of the difference between two independent means - testing the significance of the difference between two dependent means- F test - meaning - Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance. Statistical Quality Control - Introduction - Chance and Assignable Causes of Variation Uses of SQC - Process Control and Product Control- Control Charts - Control Charts for Variables -X: Chart – Range chart – Standard deviation chart - Control charts for attributes - C chart -p chart - np chart. Decision Tree Analysis – Decision Making under Uncertainties.
12 Suggested Readings	**Suggested Readings:** 1. Levin, R.I. and D.S. Rubin: Statistics for Management, Prentice-Hall of India. 2. Gupta, S.C: Fundamentals of Statistics, Himalaya Publishing House, New Delhi. 3. Anderson Quantitative Methods for Business Decision, Thomson. 4. Gupta, S.P: Statistical Methods, S. Chand & Sons, New Delhi.

1	Course Title	**BUSINESS ENVIRONMENT**
2	Course Code	NBCM 702
3	Typology of Course	CORE
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 • 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 the course is to acquaint students with the concepts of macro – economics and the macro environment in which a business organization operates. • The course would also make the student capable of analyzing and understanding the macro economic policies of the government implemented

		from time to time and assess their impact on business.
8	Course Outcomes	• To understand the different environment in the business climate • To know the different environment like, political, technological and economic environment in the business • To acquire in-depth knowledge about legal environment etc. • To Know the different Industrial Policies and its impact on Indian Business Environment. • To Analyze the monetary and fiscal policies in India and its impact on business.
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	Note : The question paper of each subject covering the entire course shall be 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** Business Environment: Cultural, social, political, technological, economic and legal environment - scanning - techniques of environmental forecasting - SWOT – Internal environment - their impact on policy formulation. Economic reforms in India - Liberalization - privatization and globalization – Competitive Strength of Indian industry - Impact of liberalization policy on different sectors – Foreign Investments policy in India. Multi-national

		corporations - Their participation in India – Their strategies, competitive strengths policies and performance. **UNIT-II** Industrial Policies: A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments, Policy on foreign direct investment in Indian industry. Fiscal Policy: Public revenues, public expenditure, public debt, development activities financed by public expenditure, an evaluation of recent fiscal policy of Government of India – Monetary Policy: Demand for and supply of money, Objectives of monetary and credit policy, recent trends - Role of Finance Commission. Integration of World's economies and its impact on Indian Business. Money and Capital market: Features and components of Indian Financial system, objectives, features and structure of Money market and capital market, recent developments - Stock Exchanges, Investor Protection and Role of SEBI. Legal Framework: Consumer Protection Act, 1986, Right to Information and Right to Service Acts and its implications for business.
12	Suggested Readings	**Suggested Readings:** 1. Gupta, Liberalisation - Its Impact on Indian Economy, Macmillan. 2. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publishers, Delhi. 3. Suresh Bedi: Business Environment, Excel, New Delhi. 4. Francis Cherunilam: Business Environment - Text & Cases, Himalayan Publishing House, Mumbai. 5. M. Adhikari: Economic Environment of Business, Sultan Chand & Sons, New Delhi. 6. Prof. LaxmiNarain : Globalization , Liberalization and Privatization of Public Enterprises, Sultan Chand & Co., New Delhi.

1	Course Title	**Corporate Governance and Business Ethics**
2	Course Code	NBCM 703
3	Typology of Course	CORE
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 • 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	• To impart knowledge on governance which ensure ethics in corporate management. • To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.
8	Course Outcomes	• To understand the significance of corporate governance in maintaining the ethical operation of organizations. • To Learn the regulatory and compliance framework of corporate governance. • To Understand the importance of ethics in day-to-day working of organizations.

		• To Discover the ethical issues and their management in various functional areas of business.
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	Note : The question paper of each subject covering the entire course shall be 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** Corporate Governance: Concept, need to improve corporate governance standards, pillars of good governance; Role played by the Government as a regulator to improve corporate governance with reference to provisions introduced in the Companies Act. 2013; Board of Directors and their role in governance; Duties and responsibilities of auditors; Rights and privileges of shareholders, investor's problem and protection; Corporate governance rating process and parameters. Corporate Governance Models and Committees , Models of corporate governance; Committees on Corporate Governance: UK scenario (Cadbury Committee), US scenario (Sarbanes Oxley Act), OECD principles; Indian experience: An overview of recommendations of corporate governance committees in India - CII Code of Best Practices, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee, Kotak Committee, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with reference to composition and role of Board of Directors, and Role of independent directors.

	UNIT II Business Ethics: Introduction, meaning of ethics, moral and ethics, types of business ethical issues, why ethical problems occur in business, ethical dilemmas in business; Normative theories – Egoism, Utilitarianism, Ethics of duty, Ethics of rights and justice, Virtue ethics and ethics of care; Gandhian Ethics and its relationship with normative theories. Ethical Issues in Functional Areas of Business , Finance: ethical issues in accounting, finance, banking, takeovers; Whistle blowing: kinds of whistle blowing, whistle blowing is morally prohibited, permitted and required, corporate disclosure; Insider trading. HRM: Discrimination, affirmative action and reverse discrimination; Inclusion and preferential hiring; Sexual harassment. Marketing: Green marketing; Product recalls; Ethics and Advertising. Production: Safety and acceptable risk;, Product safety and corporate liability; Green production. Information technology : Cyber-crime; Privacy and internet ethics.
12	**Suggested Readings:** 1. Dr. NeeruVasishth and Dr. Namita Rajput, Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi. 2. S.Sanakaran, International Business & Environment, Margham Publication, Chennai. 3. Dr.S.S. Khanka, Business Ethics and Corporate Governance, S.Chand Publication. 4. Sundar. K, Business Ethics and Value, Vijay Nichole Prints, Chennai. 5. Taxmann, Corporate Governance, Indian Institute of Corporate Affairs, 6. A.C.Fernando, K.P.Muralidharan&E.K.Satheesh, Corporate Governance, Principles, Policies and Practices, Pearson Education.

SEMESTER VIII

1	Course Title	**MIS**
2	Course Code	NBCM 801
3	Typology of Course	CORE
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 • 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	• To offer a comprehensive overview of Management information systems (MIS). • To explore technical, strategic and tactical issues related to MIS.
8	Course Outcomes	• To relate the basic concepts and technologies used in the field of management information systems; • To compare the processes of developing and implementing information systems. • To outline the role of the ethical, social, and security issues of information

		systems. • To translate the role of information systems in organizations, the strategic management processes, with the implications for the management.
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	Note : The question paper of each subject covering the entire course shall be 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** MIS Definition - Characteristics - Evolution of MIS: Concepts; framework for understanding and designing MIS in an organization; MIS and other related disciplines: MIS and Management Accounting, MIS and Computer Science, MIS and OR, MIS and Organizational Behavior, MIS and Management. Concept of information : definition, features, types, process of generation and communication; quality of information; information overload; techniques for managing overload; summarizing; filtering; inferences and message routing. System concepts : definition, types and characteristics of system-control in systems: feedback: positive and negative; negative feedback control system, input, process and output control; law of requisite variety. Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems; multiple approaches to the

	structure of MIS: Operational elements (physical components, process, outputs for users), activity subsystems, functional subsystems and decision support – synthesis of multiple approaches into a conceptual structure for MIS. **UNIT-II** Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, Expert systems. Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach - Systems Analysis; Systems Design; Concepts of database and database design; system implementation; management of information system projects; system documentation – information system audit. Security of information resources; threats to information resources; security systems for risk management. Enterprise Resource Planning Systems –Features-ERP Modules - implementation of ERP.
12 Suggested Readings	**Suggested Readings:** 1. O'Brien, James A: Management Information Systems, Tata McGraw Hill, New Delhi. 2. George M. Scott: Management Information Systems, McGraw Hill Book Company, New Delhi. 3. Schultheis, Robert and Summer, Mary: Management Information Systems, Tata McGraw Hill, New Delhi. 4. Gordon B Davis, et. El: Management Information Systems, Prentice Hall of India, New Delhi. 5. Kenneth C. Laudon and Jane P. Laudon: Management Information Systems – Managing the Digital Firm, Pearson Education Asia, New Delhi.

SPECIALISATION COURSES

1	**Course Title**	**STRATEGIC CORPORATE FINANCE**
2	Course Code	**NBCM 704**
3	Typology of Course	CORE
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 • 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 know the details of corporate finance and the strategies involved in the corporate decisions. • It will enable the students to steer the corporate in better manner.
8	Course Outcomes	• To enable the student to identify the key themes in corporate finance • To understand the principal role of finance in an organization and the implication of overarching strategic application of its efficient use on the bottom line of the organization • To facilitate the understanding on the impact of risk and cost of capital on

		investment appraisal besides their cumulative impact on the value of a capital project • To enable students to employ risk and sensitivity analysis on real time basis on varied projects. • To developed skills in group work, including communication, collaboration, and presentation
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	Note : The question paper of each subject covering the entire course shall be 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** **Strategic Corporate Finance**: Introduction to Strategic Corporate Finance: Strategy Vs. Planning, Significance of Strategy in Financial Decisions, Different Types of Financial Strategy for Shareholders, Wealth Maximization, Overall Corporate Value Addition and Economics Value Addition. **Strategic Cost Management:** Traditional Costing Vs. Strategic Costing, Relevant costs Vs Irrelevant costs, Different Types of Strategic costing and their relevance-Traditional Costing Vs Activity Based Costing, Target Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic Cost Reduction Techniques and value chain analysis.

	Fundraising: Identification of different sources of capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan, and financial forecasts to enable potential funders to assess the proposition. Alternate Sources of Financing- Different Approaches to and models of Infrastructure Projects Financing- Public Private Partnership (PPP) and its relevance, Dividend Vs Share Repurchase Policy, Problem of too much cash, Issue of Stock Liquidity and Illiquidity. **UNIT II** **Company Valuation:** An Overview of Valuation, Valuation Principles and Practices more, the impact of "what if" scenarios, the key financial and commercial factors affecting the business, Value enhancement tools & techniques, the link between valuation and corporate finance. **Management Buyouts:** Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, developing the business plan funders, negotiations with potential funders so that the most appropriate funding offers are selected. **Management Buy-ins:** Management Buy-in/Buy-outs, Vendor-initiated buy-outs/buy-ins. **Due Diligence:** Finance due diligence for both purchasers and financial institutions. **Credit Risk Management: Credit analysis, Default risk:** Quantitative methodologies, Expected and unexpected loss, Credit VaR, Counterparty risk, Risk management choices, such as process control efforts, financial, physical, and operational hedging, value based management.
12	**Suggested Readings:** 1. AswathDamodaran: Corporate finance theory and practice; John Willey Sons, Inc 2. Jakhotia: Strategic Financial Management (Vikas Publication) 3. RajniSofat&PreetiHiro, Strategic Financial Management, Phi, Delhi, 2011. 4. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.

	5. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007. 6. Financial Markets and Institutions, S Gurusamy, Thomson.

1	**Course Title**	**BUSINESS ANALYSIS AND VALUATION**
2	Course Code	NBCM 705
3	Typology of Course	CORE
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 • 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	• This Paper will enable the students to analyze the health of a company through their annual reports, through management quality analysis, and will equip them to understand what an asset is worth and what determines that value. • It will also discuss the issues and challenges faced during the valuation of assets especially in the conditions of uncertainties.

8	Course Outcomes	• Understand the importance and relevance of Annual Report of a Company • Able to analyse both qualitative (beyond balance sheet) and quantitative information available in the annual reports for determining the financial health of the company, Bank and NBFC's. • Understand the various methods of Equity and Firm valuations both in certain and risky conditions. • Students are able to understand the practical application of different valuation model in valuing equity and firm through modelling of these methods using excel.
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	Note : The question paper of each subject covering the entire course shall be 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** Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Financial statements analysis of manufacturing, service organisations and Bank & NBFC's (Using Excel). Beyond Balance Sheet: Analysis of management quality , desirable traits in

	managers running different kind of companies. Impact of management transformation in creating massive wealth for shareholders, UNIT II Introduction to Valuation: Component of valuation process, Approaches to valuation: Discounted cash flow valuation- basis for DCF, classification of DCF models, inputs to DCF models, and pluses and minuses of DCF models. Relative valuation – basis for approach, variations on relative valuation, and applicability of multiples and limitations. Role of valuation. Discounted Cash flow Valuation: Estimating discount rates- cost of equity and cost of capital, measuring cash flows, and forecasting cash flows. Equity discounted cash flows models. Firm valuation models. Applied Valuation – valuation of a real company through DCF (matured company) using excel. Relative Valuation: What is relative valuation. Reasons for popularity and potential pitfalls. Standardized values and multiples- Earnings multiples, book value multiples, revenue multiples, and sector-specific multiples. Equity and Value multiples. Basic steps to using multiples. Reconciling relative and discounted cash flow valuation. Applied Relative Valuation – valuation of a real company through relative valuation method (matured company) using excel. Loose ends in valuation: Cash, cross holdings, and other assets. Valuation of Intangibles. Value of Synergy. Valuing real Options. Cost of Distress. Valuation of start-ups.
12	**Suggested Readings:** 1. AswathDamodaran: Corporate finance theory and practice; John Willey Sons, Inc 2. Jakhotia: Strategic Financial Management (Vikas Publication) 3. RajniSofat&PreetiHiro, Strategic Financial Management, Phi, Delhi, 2011. 4. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001. 5. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007. 6. Financial Markets and Institutions, S Gurusamy, Thomson.

1	**Course Title**	**INTERNATIONAL ACCOUNTING**
2	Course Code	NBCM 706
3	Typology of Course	CORE
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 • 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	• To develop some conceptual knowledge and understanding of international accounting issues among students. • To make students capable of tackling issues in prevailing regulatory environments.
8	Course Outcomes	1. Understand global accounting standards and the need for harmonization and convergence of accounting standards. 2. Appreciate the role of different accounting bodies in contributing to

		international accounting and reporting system. 3. Comprehend various technical aspects associated with International Financial Reporting Standards. 4. Compare the accounting standards and practices used globally
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	Note : The question paper of each subject covering the entire course shall be 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 International Dimensions of accounting and control: Multinational enterprise, Inter-nationalisation of capital markets, Internationalization of accounting profession. Operational and conceptual issue. Foreign currency translations, methods and practices. Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures. Managerial Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations. UNIT-II International Accounting Standard Board and International Financial

		Reporting Standards (IFRS): Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonization; Financial Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis. Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting.
12	**Suggested Readings:**	1. Radebaugh L. H. and S.J. Gray, International Accounting, and Multinational Enterprises, John Wiley & Sons. 2. Sandagaran S.M., International Accounting, South Western. 3. Gray, S.J., International Accounting and Transnational Decisions , Butterworth, London, U.K. 4. Holzer H. Peter, International Accounting, Horper and Row Publishers, New York. 5. Frederick D.S. Choi and Gary K. Meek, International Accounting, Pearson Education. 6. ShirinRathore, International Accounting, Prentice Hall of India.

1	**Course Title**	MARKETING RESEARCH
2	Course Code	NBCM 707
3	Typology of Course	CORE
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	100 Marks (80 TH + 20 IA)

	Time	4X5 + 4 X 15 = 80 Marks • 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 course aims at exposing the students to the concept, tools and techniques of marketing research • To developing their skills to be able to apply research techniques to aid marketing decision making.
8	Course Outcomes	• Understanding the nature and scope of marketing research • Compare and contrast between different types of research designs and learn their applications • Learn different methods of data collection and Interpretation of Data so collected • Develop an understanding of sampling designs, its methods and their application • Applying marketing Research in deciding marketing mix accordingly write a report
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	Note : The question paper of each subject covering the entire course shall be 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 Introduction: Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal. Research Design: Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation. Sample Design and Field Work: Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors. UNIT II Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow - up. Marketing Research Applications: Consumer research –

		behaviour and motivation research, attitude measurement and scaling techniques. Product research; Advertising research; Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.
12	**Suggested Readings:**	1. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing Research: Text and Cases. 2. Malhotra, Naresh K., Marketing Research, 5th Ed., Prentice Hall of India. 3. Cooper, Donald R. and Pamela S. Schindler, Marketing Research, Tata McGraw Hill. 4. Paul E. Green, et.al., Research for Marketing Decisions, Prentice-Hall of India Pvt. Ltd, New Delhi. 5. Donald S. Tull and Del I. Hawkins, Marketing Research: Measurement and Methods, Prentice Hall of India Pvt. Ltd., New Delhi.

1	**Course Title**	**CONSUMER BEHAVIOUR**
2	Course Code	NBCM 708
3	Typology of Course	CORE
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 • 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	• To impart Knowledge of consumer behaviour for developing effective marketing strategy. • To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.
8	Course Outcomes	• Identify the major influences in consumer behaviour. • Distinguish between different consumer behaviour influences and their relationships. • Establish the relevance of consumer behaviour theories and concepts to marketing decisions. Implement appropriate combinations of theories and concepts. • Recognise social and ethical implications of marketing actions on consumer behaviour. • Use most appropriate techniques to apply market solutions.
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	Note : The question paper of each subject covering the entire course shall be 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 Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer buying process and determinants; Changing profile of Indian consumers. Individual Differences in Consumers: Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis. UNIT-II External determinants of Consumer Behaviour: Family and its influence on consumer buying behaviour; Group and their influences; Social class; Culture and sub-culture. Models of consumer behaviour; Business buying behaviour. Cross-cultural dimensions of consumer behaviour; Consumer research – complexities and issues
12	**Suggested Readings:**	1. Schiffman, L.G. and L.L. Kanuk, Consumer Behaviour, Pearson, Ltd., New Delhi. 2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning. 3. Peter, J. Paul, and Jerry C. Olson, Consumer Behaviour and Marketing

	Strategy, McGraw Hill. 4. Assael, H., Consumer Behaviour and Marketing Action, Cengage Learning. 5. Hawkins Dell, Roger J. Best, Kenneth A. Conej, Consumer Behaviour, Building Marketing Strategy

1	**Course Title**	**SERVICES MARKETING**
2	Course Code	NBCM 709
3	Typology of Course	CORE
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 • 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	• To understand the service product and key elements of services marketing mix. • To deals with managing the service delivery process and the implementation of services marketing. • To equip students with concepts and techniques that help in taking decisions relating to various services marketing situations.
8	Course Outcomes	• Understand the Concept of Services and intangible products • Discuss the relevance of the services Industry to Industry • Examine the characteristics of the services industry and the modus operandi • Analyse the role and relevance of Quality in Services • Visualise future changes in the Service Industry
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	Note : The question paper of each subject covering the entire course shall be 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 Introduction to services marketing: role of services marketing; consumer

		behaviour in service encounters; customer interaction, purchase process, needs and expectations of customers; positioning services in competitive markets; search for competitive advantages; market segmentation, positioning vis-à-vis competitors. Creating the service product: Identifying and classifying supplementary services, planning and branding service-products, new service development; designing communication mix; branding and communication; effective pricing objectives and foundations for setting prices; distributing services; options for service delivery, place and time decisions, delivery in cyberspace, role of intermediaries. UNIT-II Designing and managing service processes; service process redesign, customer misbehaviour; balancing demand and capacity: fluctuations in demand, capacity constrain, planning the service environment; consumer responses to and dimensions of service environment; managing people for service advantage: service leadership and culture. Managing relationship and building loyalty; customer-firm relationship, analyzing and managing customer base; customer management relationship system in services marketing; customer feedback and service recovery; customer complaining behaviour, principles and responses to effective service recovery, service quality and the gap model, measuring and improving service quality, defining, measuring and improving service productivity; organizing for service leadership; search for synergy in service management, creating a leading service organization.
12	**Suggested Readings:**	1. Lovelock, Christopher, Wirtz, Jocken and Chatterjee, Jayanta; Services Marketing - People, Technology, Strategy; Pearson Education; New Delhi.

	2. Zeithaml, Valarie A. &Bitner, Mary Jo, Services Marketing – Integrating Customer Focus Across the Firm; Tata McGraw Hill, New Delhi. 3. Rao, K., Rama Mohana, Services Marketing, Pearson Education, New Delhi. 4. Hoffman & Bateson, Essentials of Service Marketing; Thomson Asia Ptc. Ltd., New Delhi. 5. Rampal, M.K. & Gupta, S.L., Services Marketing; Galgotia Publications; New Delhi. 6. Shanker Ravi, Services Marketing – The Indian Perspective, Excel Books, New Delhi.

1	**Course Title**	**HUMAN RESOURCE DEVELOPMENT SYSTEMS & STRATEGY**
2	Course Code	NBCM 710
3	Typology of Course	CORE
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 • 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	• To make student aware of the concepts, techniques and practices of human resource development. • To make students capable of applying the principles and techniques as professionals in organizations they work for.
8	Course Outcomes	• To have an understanding of the basic concepts, functions and processes of human resource management • To be aware of the role, functions and functioning of human resource department of the organizations. • Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behaviour. • Develop ways in which human resources management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy • Evaluate the developing role of human resources in the global arena.
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	Note : The question paper of each subject covering the entire course shall be 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 Human resource development: Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments, HRD. HRD and Management: Attitude of top management towards HRD, Motivational aspects of HRD, Trends and Practices, Line manager and HRD. HRD Activities: HRD culture and climate, Elements of HRD climate, measurement of HRD climate, factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions. UNIT II HRD in Organizations: Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units. Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences).
12	**Suggested Readings:**	1. Werner, Jon M. and Randy L. Desimone, Human Resource Development, South-Western Educational Publishing. 2. Nadler, L (ed), Corporate Human Resources Development, Van Nostrand

	Reinhold. 3. Parek V. and T.V. Rao, Designing and Planning Human Resource Systems, Oxford and IBH, New Delhi. 4. Strategic HRM – Jeffery Mello, Thompson Publication, New Delhi. 5. Strategic HRM- Charles Greer, Pearson Education Asia, New Delhi. 6. Strategic HRM-Michael Armstrong, Kogan Page, London. 7. Strategic HRM- Agrwal, Oxford University Press, New Delhi. 8. Human Resource Management- Garry Dessler, PHI, New Delhi.

1	**Course Title**	**PERFORMANCE& COMPENSATION MANAGEMENT**
2	Course Code	NBCM 711
3	Typology of Course	CORE
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 • 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	To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.
8	Course Outcomes	• Understand the dynamics of performance appraisal and performance management to develop criteria and standards for performance assessment. • Analyze how effective appraisal systems can be linked to managerial objectives and compensation. • Comprehend the components of executive compensation and understandhow jobs are priced to establish compensation levels. • Understand incentive systems and non-economic rewards. • Understand International aspects of Performance Appraisal and Compensation.
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	Note : The question paper of each subject covering the entire course shall be 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** Introduction: Concept, Philosophy, History from performance appraisal to performance development; Objectives of performance management system;Aligning Performance Management with Organizational Strategy, Values, and Goals; Performance planning, Process and Documentation of Performance appraisal. Analyzing and assessing performance,Use of 360 degree feedback as performance management; Appraisal Interview; Performance Feedback;Use of technology and e-PMS; Performance management and reward systems; Performance Coaching, Mentoring and Counseling; Performance systems trends; International Aspects of PMS; Ethical perspectives in performance appraisal. **UNIT II** Introduction to Job Evaluation, Methods of Job Evaluation; Company Wage Policy: Wage Components, Wage Determination, Pay Grades, Wage Surveys, Modern trends in compensation – from wage and salary to cost to company concept, Comparable worth, broad banding and competency based pay. Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry. Wages in India: Minimum wage, fair wage and living wage; Methods of state regulation of wages; Wage differentials & national wage policy, Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity. Special compensation situations: International compensation-managing variations, Expatriate Pay.
12	**Suggested Readings**	1. Michael Armstrong, Armstrong's Handbook of Performance Management: An Evidence- Based Guide to Delivering High Performance, 6th ed., Kogan 2. Gary Dessler, Human Resource Management, 12th ed., Prentice Hall 3. Malkovich& Newman, Compensation, 12 ed. McGraw Hill. 4. Bhattacharyya, D.K.: Performance Management systems and strategies, Pearson Education.

1	**Course Title**	**INDUSTRIAL RELATIONS**
2	Course Code	NBCM 712
3	Typology of Course	CORE
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 • 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	• To make student aware of the concept of industrial relations. The course will make them understand the importance of industrial relations for an organization and how these relations provide dynamics to organizations.
8	Course Outcomes	• Understand the objectives of Industrial Relations and list the factors affecting IR. • Justify the role of Trade Unions and employers association and examine the impact of Globalisation on Trade Union.

		• Describe the concepts of Industrial Disputes, Strikes and Lockouts with reference to concerned Legislations • Discuss the causes of Grievance, need for discipline and punitive measures for Indiscipline. • Examine the need for Collective bargaining, Workers Participation in Management and the process involved.
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	Note : The question paper of each subject covering the entire course shall be 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** Industrial Relations: Concepts and scope, Historical development, Unitarist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: An overview. Union recognition; de-unionization

	strategies. Union Management Relations: conceptual framework, union management perspectives, organizational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India. **UNIT II** Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective. Methods of industrial relation machinery in India; Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication. Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure). Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan. Managing Industrial Relations: Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution. Labour Welfare: Rationale need and requirements.
12 **Suggested Readings:**	1. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, An Introduction to Collective Bargaining and Industrial Relations, The McGraw Hill Companies. 2. C.S. VenkatRatnam, Industrial Relations: Text and Cases, Oxford University Press, Delhi. 3. Michael Salamon, Industrial Relations: Theory & Practice, Pearson Higher Education. 4. Farnham and Limlott, J., Understanding Industrial Relations Cassell.

1	**Course Title**	**Banking legislations**
2	Course Code	NBCM 713
3	Typology of Course	CORE
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 • 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	• To apprise the students with the banking law and practice and develop an understanding of various laws affecting banks.
8	Course Outcomes	• Understand the regulations governing Banks • Learn about banker and customer relations • Understanding of the analysis of bank balance sheet • Describe about internet banking

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	Note : The question paper of each subject covering the entire course shall be 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 Evolution of banking law: Banking Regulation Act, 1949; Reserve Bank of India Act, Bank Nationalization Act, 1969; A Study of Negotiable Instruments Act, 1881 based on case law. Banker and customer relations: Banks as borrowers; cheques - payment of customers cheques: collecting banker and customers' accounts. UNIT-II Employment of funds; Guarantees; Advances secured by collateral securities; Advances against goods and documents of title to goods; Analysis of banks balance sheet, Electronic funds transfer and other electronic payments; Internet banking. The Foreign exchange Management Act, 1999, Provisions relating to:

		Preliminary (Sec 1-2), Regulation and Management of Foreign Exchange (Sec 3 to 9). Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and Appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).
12	**Suggested Readings:**	1. P.N. Varshney: Banking Law and Practice. 2. B.M. Lall Nigam: Banking Law and Practice. 3. Tannan: Banking Law and Practice in India. 4. Tax Mann: Banker's Manual. 5. Diwan, Prag and Sunil Sharma: Electronic Commerce–A Manager's Guide to E. Business, Varity Books International, Delhi. 6. V.K. Jain and Hemlata: Electronic and Mobile Commerce, Cyber-tech Pub. New Delhi. 7.Uppal, K.K., Chawla, A.S. &Chawla&MalhotraKeshav: Banking Towards 21st Century, Published by Deep and Deep Publications, New Delhi.

1	**Course Title**	**IRDA & RISK MANAGEMENT**
2	Course Code	NBCM 714
3	Typology of Course	CORE
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 • 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	This course aims at giving in-depth knowledge of insurance business in terms of structure, products, pricing and risk management.
8	Course Outcomes	1. To acquaint the concept of Insurance and Risk Management 2. To create awareness among the students about the origin and evaluation of Insurance 3. To aware students regarding Recent Insurance Plan.
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	Note : The question paper of each subject covering the entire course shall be 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 Insurance Act, 1938 – Summary provisions of Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders' protection under IRDA – Exposure/Prudential norms. Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act UNIT-II Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting Unit – 2 : Risk Assessment, Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk
12	**Suggested Readings**	1. George Rejda, Principles of Risk Management and Insurance, Pearson Education. 2. S. Balachandran, General Insurance, Insurance Institute of India. 3. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill 4. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing. 5. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House 6. Insurance Theory and Practice , NaliniPravaTripathy&Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

1	**Course Title**	**TECHNOLOGY IN FINANCE AND SERVICE DELIVERY**
2	Course Code	NBCM 715
3	Typology of Course	CORE
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 • 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 the course is to understand the latest technological developments in banking industry and its applications.
8	Course Outcomes	The Learners would be able to acquire knowledge in: • Banking Technology in Delivery channels • Electronic Payment System • IT adaption in Service Delivery Trend

		• Information System -Audit and security
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	Note : The question paper of each subject covering the entire course shall be 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** Electronic Banking and CBS (Core Banking Solutions) Banking Technology - Distribution channels - Teller Machines at the Bank Counters - Cash dispensers - ATMs - Anywhere Anytime Banking - Home banking (Corporate and personal) Electronic Payment systems. Electronic Payment System Online Banking - Online enquiry and update facilities - Personal identification numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, microfiche, note and coin counting devices. Electronic funds transfer systems **UNIT – II** Information Technology and Current trends Bank net, RBI net, Data net, NICNET, I-net, Internet, Role and uses of technology up-gradation - Global developments in Banking Technology - Information Technology in finance and service delivery:

		Impact of Technology on Banks - Protecting the confidentiality and secrecy of data - Effect on customers and service quality - Computer Audit -Information System Audit. Information System Security and Disaster Management.
12	**Suggested Readings**	1. Mahmood Shah and Steve Clarke, E-Banking Management: Issues, Solutions, and Strategies published by IGI Global. 2. Tim Walker and Lucian Morris, The Handbook of Banking Technology, Wiley Publications. 3. Ravi Kant Taxali, Core Banking Solution: Evaluation of Security and Controls by Tata McGraw Hill

SEMESTER VIII

1	Course Title	**Financial Analytics**
2	Course Code	**NBCM 802 common with B.Com A&F 705**
3	Typology of Course	CORE
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 (60 TH+ 20P + 20 IA) 4X5 + 4 X 15 = 80 Marks • 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 course is to acquaint students with contemporary financial technology and data handling techniques for financial decision making. This knowledge should equip students with skills for making effective financial decisions for corporations using modern day financial technology.
8	Course Outcomes	After completion of this course student should be able to understand CO1. Basic of Data Analytics CO2. Process of preparing financial data for analysis CO3. Analysis of Financial Data using R and Python CO4. Basic of Financial Analytics CO5. Financial Fraud Analytics for predicting financial frauds CO6. Portfolio Analytics and Stock analysis
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	Note : The question paper of each subject covering the entire course shall be 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 (20 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 10 marks; the total weightage being 20 marks. Section C (20 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 10 marks; the total weightage being 20 marks.
11	Course Content	Unit –I Data in Finance: Introduction, Types of Data, Obtaining and Downloading Data; Wrangling Financial

		Data:VariableTypesandNamesforDataAnalytics,ManagingMissingData,InvalidDataandOutliers , Long and Wide Form Data; Exploratory Analysis of Financial Data: Introduction ,Univariate Analysis of Fundamental Data , Bi-variate and Multi-variate Analysis of Fundamental Data, Analysis of Time Series Data; Understanding Basic Finance using R and Python: Introduction, Time Value of Money, Risk and Return, Asset Valuation, Accounting Data Analytics: Introduction, Detecting Patterns in Financial Statements, Predicting Corporate Bankruptcy, Applications of Natural Language Processing in Finance: Sourcing Text Data, Text Preprocessing, Summarizing a Document, Sentiment Analysis, Sentiment Analysis Using Machine Learning. **Unit -II** Introduction to Financial Analytics: Analytics in Finance, Data-Driven Finance; Financial Fraud Analytics: Benford's Law, Predicting Credit Card Frauds; Valuation Analytics: Introduction, Theory of Valuation, Building a Valuation Model, Creating a Valuation Function, Estimating Implied Returns, Extension of the Model, Building the Valuation Function in Python; Portfolio Analytics: Introduction, Return and Risk of a Portfolio, Markowitz Optimization Process, Portfolio Optimization using Python, Portfolio Performance Evaluation, Portfolio Insurance; Developing and back testing Technical Trading Rules: Various Trading Indicators, Backtesting, Technical Analysis in Python, Quantstrat to Automate Backtesting; Predicting Stock Prices/Returns
1 2	Suggested Readings	1. Pitabas Mohanty,"Financial Analytics",Wiley India Pvt.Limited 2. AgustinRubini,"FintechinaFlash:FinancialTechnologyMadeEasy",Zaccheus,3rdEdition,2018 3. Susanne Chishti and Janos Barberis, "The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries", John Wiley, 1st Edition, 2016 4. Theo Lynn, John G. Mooney, PierangeloRosati, Mark Cummins, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave, 1st edition, 2018

1	Course Title	**BEHAVIOURAL FINANCE**
2	Course Code	**NBCM 803 common with B.Com A&F 706**
3	Typology of Course	CORE
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 (60 TH+ 20P + 20 IA) 4X5 + 4 X 15 = 80 Marks • 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 course will help students to understand irrationalities in savings and investment decisions as well as puzzles on financial markets.
8	Course Outcomes	It will help students to 1. Apply analytical skills for financial decision making. · 2. Identify the behavioural bias and psychological characteristics of investors. 3. Develop strategies to manage wealth effectively. 4. Practice discussion of capital markets and to learn the latest updates in financial world
9	Pedagogy of the	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case

	Course Work	Studies etc.
10	Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be 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 (20 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 10 marks; the total weightage being 20 marks. Section C (20 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 10 marks; the total weightage being 20 marks.
11	Course Content	**Unit - I** **Behavioral finance** : Introduction to Behavioral finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty :Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting **Utility/ Preference Functions Expected Utility Theory [EUT] and Rational Thought**: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency. **Unit - II** **Behavioral Factors and Financial Markets**: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence. **Heuristics and behavioral biases of investors:** Types of investors- Individual and Institutional - How the human mind works-the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation;

		Hyperbolic discounting. Sovereign credit rating - drivers
12	Suggested Readings	1. Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press. 2. Kahneman, D. and Tversky, A. (1984). "Choices, Values, and Frames". American Psychologist 39 (4): 341–350. 3. HershShefrin, (2000) Beyond Greed and Fear, Harvard Business School Press. 4. Chandra, P. (2017), Behavioural Finance, Tata McGraw Hill Education, Chennai (India). 5. Ackert, Lucy, Richard Deaves (2010), Behavioural Finance; Psychology, Decision Making and Markets, Cengage Learning. 6. Forbes, William (2009), Behavioural Finance, Wiley.

1	**Course Title**	**MICRO FINANCE AND FINANCIAL INCLUSION**
2	Course Code	**NBCM 804 common with NBCM (A&F) 804**
3	Typology of Course	CORE
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 1. The exam of this course will be of 3 hours duration. 2. There will be no objective type questions. 3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. 4. 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 program aims at developing an overall understanding of the concept of Microfinance

		and financial inclusion. It establishes the relation between microfinance and financial inclusion for delivering benefits to the Indian economy.
8	Course Outcomes	On successful completion of the course, students will be able to learn: CO1: Understanding the concept of Microfinance and its ability to align Indian rural economy in the main stream. CO2: To provide students with comprehensive understanding of how financial inclusion impacts in rural people. CO3: To understand the key issues linked to the whole discourse on financial inclusion
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies, on the system training and other tools as per the needs of the learner.
10	Instructions for paper setters and candidates	Note: The question paper of each subject covering the entire course shall be 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. **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** **Microfinance**: concept and features, Microfinance as a Development Tool: The Indian Experience, Evolution and Character of Microfinance in India, Microfinance Delivery Methodologies, Legal and Regulatory Framework. Innovative and Creative Microfinance Models, Impact of Microfinance, Revenue Models of Microfinance: Profitability, Efficiency and Productivity **Unit -II** **Financial Inclusion:** Concept, features and extent of financial exclusion, challenges of financial inclusion: moral hazard, adverse selection, high transaction cost and information asymmetry; history and evolution of financial inclusion, committee's on financial inclusion, national strategy for financial inclusion, financial literacy and consumer protection, cross

		country experiences of financial inclusion, Forms and Models of Financial Inclusion in India Financial inclusion through Micro-finance
12	Practical work	• Prepare a report on Micro finance numbers as shown by various RBI reports on time to time basis. • Prepare a report as how financial inclusion efforts as brought changes to Indian economy. • Any other assignment as felt justified.
13	Suggested Readings	• Microfinance - Perspectives and Operations, Bhaskaran, R., Macmillan Education • PaiPanandikar& NC Mehra, Rural Banking, National Institute of Bank Management, Pune • Chakrabarty K.C (2011), "Financial Inclusion: A Road India Needs to Travel", RBI Bulletin, November • Das, Manda&Rath (2008), "Micro Finance & Rural Development in India," (Ed) New Century Publication, N Delhi • Dev S.M., (2006), "Financial Inclusion: Issues and Challenges", Economic and Political Weekly, October 14: pp. 4310-13

1	Course Title	ADVERTISNG AND BRAND MANAGEMENT
2	Course Code	NBCM 805
3	Typology of Course	CORE
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

		• 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 course is to provide an understanding of the basic principles of advertising management, nature, purpose & complex constructions in the planning and execution of a successful advertising program and to develop an interest of the brand concept and the operational aspects of managing a brand. The course will expose student to issues in brand management, faced by firms operating in competitive markets.
8	Course Outcomes	• To provide students with a strong foundation in the principles, concepts and functions of advertising in the marketing and communication process. • To develop an understanding of how brands are built, positioned and managed over time for long-term customer loyalty and market leadership. • To examine the psychological and sociological factors influencing consumer perceptions, attitudes and responses to advertising and branding strategies. • To equip students with the skills to design, execute and evaluate advertising campaigns using various media platforms.
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	Note : The question paper of each subject covering the entire course shall be 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 **Advertising & Advertising Management:** Introduction, scope, need & importance; types & classification of advertisement, advertising & the promotion mix, Role of advertising in Social & Economic development, Ethics in Indian advertising. **Advertising Planning:** Advertising Objectives-DAGMAR, determining advertising budgets: percentage of sales method, objective to task method, competitive parity & all you can afford; Advertising planning and strategy, creative strategy development and implementation **Media planning & Scheduling**: broadcast & non-broadcast media; Key factors influencing media planning; setting media objectives, media decisions; media class, media vehicle & media option; Scheduling: flighting, pulsing & continuous; developing media strategies, evaluation of different media and media selection, media buying, measuring advertising effectiveness UNIT II **Brands and Brand Management:** concept, nature, importance, brand evolution, brand life cycle, brand v/s generics, associating feelings with a brand; branding challenges and opportunities; Brand Identity: conceiving, planning and executing (Aaker model); **Brand Loyalty:** concept and measures of brand loyalty **Brand Equity:** concept and measures of brand equity, cost, price and consumer based methods, sustaining brand equity **Brand Personality**: concept, measures and formulation of brand personality; Brand Image Vs Brand Personality **Brand Positioning**: Concept, repositioning, Celebrity Endorsement, Brand

		Extension, Differential Advantage, Strategies for Competitive Advantage, Brand Pyramid. **PRACTICAL WORK:** • Create an integrated advertising campaign for a product or service. • Develop print, digital, TV, and social media advertisements. • Prepare a media plan with budget allocation. • Run a mock **Google Ads** or **Facebook Ads** campaign. • Create engaging **Instagram Reels, YouTube Ads** • Develop a **social media content calendar** for a brand.
12	Suggested Readings	1. Advertising Management by Rajeev Batra, John G Myers, David A Aaker, Pearson Education Pub. 2. Advertising Principles & Practices by Wells, Moriarity& Burnett, Prentice Hall 3. Advertising and Promotion by George E.Belch& Michael A. Balch, McGraw Hill Irwin Publication 4. Advertising And Sales Promotion by S.H.H Kazmi and Satish K. Batra, Excel books 5. Advertising Planning and Implementation by Sangeeta Sharma and Raghuvir Singh, PHI 6. Kleppner's Advertising Procedure by W. Ronald Lane, Kane Whitehill King and J. Thomas Russell, Pearson Education 7. Contemporary Advertising, Promotion and Marketing Communications by Kenneth K Clow, Donald Baac, PHI Learning Private Limited, New Delhi

1	**Course Title**	**Logistics and Supply Chain Management**
2	Course Code	NBCM 806
3	Typology of Course	CORE
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 • 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 make the students understand the basic concepts of logistics and supply chain management and • To student prepare them self to work in logistics and allied industries
8	Course Outcomes	1. The students to gain deeper insights into logistics and supply chain management. 2. To highlight the integrated nature of working in logistics and supply chain industry. 3. To prepare students to work in logistics and allied industries.

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	Note : The question paper of each subject covering the entire course shall be 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: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services. Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements. UNIT II Transportation – Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity

		of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics. Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing order processing –Distribution channels-Difference between warehouse and distribution centre. Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence-Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.
12	**Suggested Readings:**	1. John J. Coyle, C. John Langley. JR., Robert A. Novack , Brian J. Gibson – Supply Chain Management A Logistics Perspective – CENGAGE , New Delhi 2. Joel D. Wisner , Keah – Choon Tan , G. Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi 3. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd, 2003. 4. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13th edition, 2018. 5. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6th edition, 2016. 6. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade', Himalaya Publishing House, 2010. 7. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003. 8. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education 2004.

1	**Course Title**	**INTERNATIONAL MARKETING MANAGEMENT**
2	Course Code	NBCM 807
3	Typology of Course	CORE
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 • 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	• To enable understanding of the Global Markets, Markets, formulation of Global Marketing Strategies and its Implementation.
8	Course Outcomes	1. Understand the Global Marketing Management 2. Learn the relevance of WTO, EXIM Policy. 3. Learn various influences of the Global Consumer

		4. Understand the relevance of International Marketing Mix, distribution promotion strategies. 5. Identify the need for E-Marketing channels.
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	Note : The question paper of each subject covering the entire course shall be 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:** Introduction to International Marketing: Nature, Importance, Features and Scope of International Marketing, Comparison of Domestic and International Marketing, Opportunities and Challenges in International Marketing, Stages of International Marketing Involvement, Motivating Factors of International Marketing, Reasons and Strategies of Internationalization. Global Environmental Drivers: WTO and Globalization, Types of External Environments: Political, Economic, Social, Technological, Environmental and Legal. EXIM Policy of India. International Trade and its Barriers, Trade in Goods & Services, Regional Integration and Multi-lateral Trade Agreements.

		UNIT II Global Customers: Drivers of the Global Consumers, Influences on the Global Consumer, Industrial Buyer, Government Buyer, International Marketing Research: Opportunity Analysis, Country (Market) Selection, Assessing International Market Size and Sales Potential. Government Policies of Target Markets, SWOT Analysis of Target Markets, Global Market Entry Modes and Strategies, Opportunities and Challenges of Entry Modes. Digital Revolution & Global E-Commerce. Global Marketing: Globalization Drivers: Market, Cost, Environmental, Competitive Factors. International Marketing Mix, Developing the Global Marketing Program, Segmentation of Products and Services, Distributors & Channels, Direct & Indirect Marketing Channels. Promotion Strategies, Pricing Strategies, Factors influencing Pricing Decisions, Concept of International Product Life Cycle. Implementing Global Marketing Strategies: Negotiation with Customers and Selection Method, Cultural and International Negotiations, E-Marketing Channels Organization, Implementing Global Marketing Program,
12	**Suggested Readings:**	1. Daniel Baack, Barbara Czarnecka, DonalBaack, International Marketing, 2e, Sage, 2019. 2. Michael R. Czinkota, Ilkka A. Ronkainen, International Marketing, Cengage,10e, 2017. 3. Justin Paul, RamneekKapoor, International Marketing: Text and Cases, TMH, 2e,2012. 4. PrateekMaheshwari, International Marketing, Wiley,8e, 2017. 5. Philip R. Cateora John L Graham PrashantSalwan, International Marketing TMH,13e, 2011. 6. Warren J. Keegan, Mark C. Green, Global Marketing, Pearson,7e 2013 7. P.K. Vasudeva, International Marketing, 4th edition, Excel Books, 2012

1	**Course Title**	**CROSS CULTURAL HRM**
2	Course Code	NBCM 808
3	Typology of Course	CORE
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 • 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	• To impart knowledge and understanding of international human resource management. • To explain the impact of business internationalization on strategic HRM and its various functions
8	Course Outcomes	1. Develop an understanding of the critical issues raised by international business cases in cross-cultural management. 2. Analyze the nature of cultures, the theoretical concepts and frameworks

		used to identify and highlight similarities and differences across cultures. 3. Understand workforce diversity and manage intercultural communication and cross cultural interactions. 4 Negotiate in cross-cultural management and handle ethical and social issues associated with it. 5 Develop business strategies to succeed in the international market. 6. Enhance employability.
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	Note : The question paper of each subject covering the entire course shall be 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 1** Culture : Definition, Nature and Importance in International Business Context; Human and Cultural Variable in Cross Culture; Cultural Diversity; Cultural Values; Hofstede's Cultural Dimensions, Trompenaar's Cultural Dimensions. Cross Cultural Differences & Similarities in International Business Context; Cultural Shock; Organizational Culture & Diversity; Managing Multi-Culturalism and Diversity; International strategy formulation and

		implementation; Global Alliances, Cross Cultural Communication and Negotiation; Problems in International Communication; Conflict Management Techniques in International Business Context and Implications for Managers; Managing the Problems in International Communication; International negotiations: Process and Tactics. UNIT II Management Decision Making and Control: Decision Making in Global Context, Control: Concept; Process and Type of Control, Control Techniques. Cross Cultural Motivation: Approaches and Significance in International Context. Human Resource Selection and Development across Cultures; Leadership across Cultures, Leadership Approaches in International Context.
12	**Suggested Readings:**	1. Dowling, P., Festing, M., & Engle, A. D. International human resource management. Cengage Publications. 2. Jackson, T. International HRM: A cross-cultural approach. Sage. 3. Budhwar, P. S., &Debrah, Y. A. (Eds.). Human resource management in developing countries. Routledge.

1	**Course Title**	**TRAINING & DEVELOPMENT**
2	Course Code	NBCM 810
3	Typology of Course	CORE
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 • 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	To familiarize the students with the concept and practice of training. Through a combination of theoretical insights and case studies, students will gain a comprehensive understanding of how training initiatives enhance employee performance, leadership capabilities, and organizational effectiveness.
8	Course Outcomes	1. **Understand Training Need Analysis (TNA)** – Recognize the need for training and analyze the process of Training Need Analysis (TNA) in organizations. 2. **Design and Evaluate Training Programs** – Understand the process of designing an effective training program and assessing its impact through evaluation methods. 3. **Apply Training Methods Effectively** – Examine various training methods and determine their applicability in different organizational contexts. 4. **Explore Management Development Techniques**
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	Note : The question paper of each subject covering the entire course shall be 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 1 Training in Organizations and Training Need Analysis: An overview of training; role of training and development in HRD; opportunities and challenges for training; training and organizational development; setting training objectives;Spiral model of training. Need to conduct Training Need Analysis (TNA), TNA Model, need assessment process: organizational analysis, person analysis, task analysis; output of TNA, approaches to TNA: Proactive TNA, Reactive TNA. Training Design and Evaluation: Designing training programs: Organizational constraints, training objectives, facilitation of learning, facilitation of transfer; Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives. UNIT II Training methods: Lectures and demonstrations; Games and Simulations: Equipment simulators, business games, In-basket technique. Case studies, role play, behaviourmodelling, Job instruction technique, apprenticeship, coaching, mentoring, experiential training, vestibule training; Computer based training methods. Development methods: Action learning, job rotation, executive development programs, special job assignments, team building, coaching, and mentoring.
12	**Suggested Readings**	1. Blanchard P. Nick and Thacker James, Effective Training, Systems, Strategies and Practices, 5th ed. Pearson. 2. Bhatia S.K., Training & Development, Deep & Deep Publishers. 3. Lynton Rolf and PareekUdai, Training & Development, Prentice Hall

1	**Course Title**	**MARKETING OF BANKING & INSURANCE SERVICES**
2	Course Code	NBCM 811
3	Typology of Course	CORE
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 • 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 course aims to provide students with an understanding of marketing strategies, customer relationship management and service quality in the banking and insurance sectors
8	Course Outcomes	Students will able to: • Analyze and apply marketing strategies specifically tailored for the banking and insurance sectors. • Understand the importance of CRM in financial services and apply strategies to enhance customer engagement and loyalty. • Assess and improve service quality using frameworks like SERVQUAL and other customer satisfaction measurement tools.

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	Note : The question paper of each subject covering the entire course shall be 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** **Marketing Strategies in Banking and Insurance -** Characteristics of Services & Service Marketing Mix, Importance of Marketing in Banking and Insurance, Consumer Decision-Making Process in Banking & Insurance, Factors Influencing Consumer Choices, **Market Segmentation:** Targeting Strategies for Financial Services, Positioning Strategies in Banking &Insurance, Product & Service Differentiation in Banking, Pricing Strategies for Banking Products, Promotion & Communication Strategies in Banking, Digital Banking & Its Marketing Implications Marketing Strategies in Insurance, Distribution Channels & Sales Strategies in Insurance, Role of Agents, Brokers &Bancassurance, Ethical & Legal Aspects in Insurance Marketing **UNIT - II** **Customer Relationship Management (CRM) & Service Quality in Banking &**

	Insurance: Role & Importance of CRM in Banking & Insurance, Customer Retention Strategies, Loyalty Programs & Cross-Selling Strategies Importance of Service Quality & Customer Satisfaction, SERVQUAL Model & Measurement of Service Quality, Strategies for Enhancing Service Quality in Financial Services **Technology & Innovation in Banking & Insurance Marketing:** Role of AI, Big Data & Analytics in Customer Engagement, Digital Payment Systems &Fintech Innovations, Social Media & Online Marketing in Financial Services, Consumer Protection Laws in Banking & Insurance, Ethical Challenges & Responsible Marketing PRACTICAL WORK: • Analysis of Successful Marketing Strategies of Leading Banks & Insurance Firms • Emerging Trends & Future Scope in Financial Services Marketing
12 Suggested Readings:	• **Bank Marketing: Text and Cases** – C. B. Gupta, Sultan Chand and Publications • **Marketing of Financial Services** – Christine Ennew& Nigel Waite, Butterworth-Heinemann (An imprint of Elsevier) • **Digital Marketing in the Financial Services Industry** – Paul R. Daugherty • **Banking & Insurance Marketing** – Neelamegham S, Vikas Publishing House

1	**Course Title**	**ADVANCED BANK MANAGEMENT**
2	Course Code	NBCM 812
3	Typology of Course	CORE
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 • 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	• Describe economic fundamentals and bank operations in the broader economic context. • Evaluate the significance of human resource management in banks. • Assess the role of credit management within banking institutions. • Understand the interplay between economics, bank operations, human resources, and credit management
8	Course Outcomes	Students will able to: • Evaluate the impact of globalization on financial markets and banking operations.

		• Understand emerging trends, challenges, and regulatory developments in the banking and insurance sectors • Use the fundamental economic theories and analytical tools. • Analyse the role of HRM in banks. • Explain the role and techniques of credit management used by banks. • Evaluate the impact of effective HRM practices on Credit Management
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	Note : The question paper of each subject covering the entire course shall be 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 **Economic Analysis The fundamentals of Economics:** Scarcity and Efficiency – Microeconomics & Macroeconomics in brief – Types of economies – Market, Command and Mixed Economies. Business cycles – Money and banking – Unemployment & inflation – Interest rate determination and various types of interest rates. Indian Economy – (a) Recent reforms (b) Fiscal, monetary & exchange rate policies in India. Financial Markets in India, globalization and its impact – Challenges ahead, Banking & Finance – current issues. **Business Mathematics:** Concept of Time Value of Money, Net Present Value, Discounted Cash Flow. Sampling methods, Correlation and Regression – Times

series, Bond Investment. Linear programming – decision-making simulation – Statistical analysis using spreadsheets. Features of Spreadsheet – Macros, pivot table, statistical and mathematical formulae in relation to banking decisions

UNIT-II

HRM in Banks: Fundamentals of HRM, Developments of Human Resource, Human implications of organizations. Employees feedback and reward system, Performance Management, HRM and Information Technology, information and data management, knowledge management.

Credit Management: Overview of Credit Management, Analysis of Financial statements, Working Capital finance and Term Loans. Credit Delivery systems, Credit Control and monitoring. Risk Management and credit rating, Reconstruction/Rehabilitation and Recovery.

PRACTICAL WORK

- Calculate Net Present Value (NPV), Discounted Cash Flow (DCF), and Bond Valuation using MS Excel/Google Sheets.
- Conduct Regression and Correlation Analysis using real-world banking data.
- Predict future stock prices or interest rates using historical data.
- Prepare a credit report based on financial ratios and risk assessment.
- Study real-world cases of NPAs and suggest recovery strategies

12 Suggested Readings:

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics; Pearson Education; 2017 or Latest Edition.
- Paul A Samuelson, William D Nordhaus; Microeconomics; McGrawHill Education; 2021 or Latest edition.
- Asim, Kumar, Manna; Business Mathematics and Statistics; McGraw Hill; 2018 or Latest edition.
- Justin P., Padmalatha S.; Management of Banking & Financial Services, New Delhi; Pearson; 2017 or Latest edition.
- P.L.Mehta, Managerial Economics-analysis, problems and cases, Sultan Chand & Sons, 2016 or latest edition

1	**Course Title**	**FUNDAMENTALS OF ACTUARIAL SCIENCES**
2	Course Code	NBCM 813
3	Typology of Course	CORE
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 • 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	• To equip the student with the principles and techniques of actuarial practice. The paper however, requires a prior general knowledge of mathematics and statistics.
8	Course Outcomes	• Understand and apply the Annuity table • Learn about valuation of loans and debentures

		• Understanding of the conversion tables
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	Note : The question paper of each subject covering the entire course shall be 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 Basic Mathematics: Basic functions, Annuities - certain, Loans repayable by installments, Simple methods of determining the rate of interest in a transaction, Capital redemption assurance, Valuation of simple loans and debentures. Life Contingencies: Mortality tables, Elementary functions, the central death rate, Single life annuities and assurances, Commutation columns, Temporary and deferred annuities and assurances, Conversion tables. **UNIT-II** Special annuities and assurances, Periodical payments, Complete annuities, Policy value, Select and other tables. Joint-life Annuities and Assurances: Value of and premiums for joint -life and contingent annuities and assurances.
12	**Suggested Readings:**	1. Donald D.W.A. “Compound Interest and Annuities – Certain”, 2nd Ed., Cambridge [Eng.] Published for the Institute of Actuaries and the Faculty of

Actuaries at the University Press.
2. R.E. Underwood, “The Elements of Actuarial Science”, 4th Edition, Pitman.
3. Harry Freeman, “Mathematics for Actuarial Students”, Cambridge at the University Press.
