Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Evolution of Business (BCABR 1.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To acquaint the learner with the importance and status of business.
2. To inform various forms of business organizations
3. To make them understand importance of business in nation building.

Learning Outcomes: After learning this subject,

1. The learner would understand importance and utility of business activity.
2. The learner would know about various business forms.
3. The learner would be able to differentiate between various forms.
4. The learner would know the responsibility of business.

Unit	Content
I	**Business:** Meaning, Definition, Characteristics, Importance; Scope of business – Commerce, Trade & Aids to Trade, Need, Advantage; Industrialization - Role & Impact on Economy & Nation.
II	**Forms of business: Sole trader** – Characteristics, Formation, Advantages & Disadvantages; **HUF** – Meaning, Advantage & Disadvantages. **Partnership:** Meaning, Characteristics, Advantages & Disadvantages, Types of Partners, Status: Partnership Deed – Meaning, Importance, Contents
III	**Co-operative Society:** Meaning, Definition, Characteristics, Advantages & Disadvantages Principles of Cooperation. **Joint Stock Company:** Meaning, Definition, Characteristics, Advantages & Disadvantages, Formation, Role of Promoters. Difference between Joint Stock Company and Cooperative Society.
IV	**Social Responsibilities of Business:** CSR – Meaning, Need, Benefit to the General Public, Responsibility of Business towards Stakeholders (Shareholders, Employees, Suppliers, Bankers, consumers and Society.

Books Recommended:

1. **Business Organisation –** S A Sherlekar, Dr. Khushpat s. Jain, Dr. Apexa V. Jain.
2. **Forms of Business Organisation –** Prof. HR Ramanath, Prof. HA Bhaskar, Prof. HR Appannaiah; Himalaya Publishing House.
3. **Essential of Business Administration –** K Aswathapa; Himalaya Publishing House.
4. **Business Ethics –** CVS Murthy; Himalaya Publishing House.
5. **Business Ethics –** An Indian Perspective; A.S Fernando, Chennai.
6. **ICAI Module.**

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

<table>
<tr><th colspan="4">Secretarial Practice (BCABR 1.2.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Electives</td></tr>
<tr><td colspan="4">Objectives:
1. To understand the concept of Secretarial Practice
2. To understand the role of a Company Secretary
3. To gain insight on basic secretarial laws laid down by ICSI</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this subject,
1. The learner would be able to understand the meaning, qualifications, disqualifications and role of a Company Secretary in the Company in accordance with the provisions of The Companies Act.
2. The learner would know the applicability of Secretarial Standards.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">UNIT I
Meaning of Secretary, Definition of Company Secretary, Qualifications of Company Secretary, Liabilities of Company Secretary. Company Secretary as a Key Managerial Personal (KMP), Process of Appointment of a Company Secretary, Removal Process of Company Secretary Role of a Company Secretary under The Companies Act, 2013.</td></tr>
<tr><td>II</td><td colspan="3">UNIT II
Company Secretary in Practice, Company Secretary in Employment – Meaning Responsibility of Company Secretary in Practice.
Secretarial Standards – Meaning and Application. Overview of Secretarial Standards – Meeting of Board of Directors, Secretarial Standard- II – General Meetings, Secretarial Standard – III – Dividend</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Company secretarial practice – Sangeet Kedia, Pooja Law Publishing Co.
2. Corporate & allied Laws – P.P.S. Gogna – S. Chand
3. Company Law – Dr. G. K. Kapoor, Dr. Sanjay Dhamija – Taxmann Publication</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Entrepreneurship Development (BCABR 1.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To understand the importance and significance of Entrepreneurship development.
2. To understand the process and opportunities available for new entrant.
3. To encourage the students to go for business.

Learning Outcomes: After learning this subject, students would be able to understand:

1. The importance of entrepreneurship.
2. Basic knowledge to establish business.

Unit	**Content**
I	**Entrepreneurship:** Meaning – Importance – Nature, Types, and Challenges. Role and Functions of Entrepreneur; Entrepreneurial Leadership – Meaning and Characteristics, Entrepreneurial Leadership, Significance and Impediment of Creativity in Entrepreneurship Process, Techniques of Idea Generation and Screening, Steps of Idea Generation.
II	**New Venture Planning and Financing:** Franchising – Process and Opportunities, Business Plan – Need, Perspective, Elements, Business Plan Failures, Managing Growing and Ending the New Venture – Preparing for the New Venture Launch, Criteria for Evaluating New Venture Proposals; Early Management Decisions; New Venture Expansion Strategies and Issues.

Books Recommended:

1. **Entrepreneurship –** Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India
2. **Entrepreneurship –** Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin
3. **Launching New Ventures –** An Entrepreneurial Approach Cengage Learning, Allen, K.R.,
4. **Entrepreneurship Development –** Ramachandran K., Tata McGraw Hill, New Delhi, India.
5. **Entrepreneurship –** Roy, Rajeev, Oxford University Press.
6. **Entrepreneurship –** Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

<table>
<tr><th colspan="4">Intellectual Property Rights (BCABR 1.3.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Elective</td></tr>
<tr><td colspan="4">Objectives:
1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.
2. To impart knowledge to students about the procedure of registration and protection of copyrights.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Remember the concept of Intellectual Property Rights.
2. Understand the Concept and use of Copyright.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Overview of Intellectual Property: Introduction of IPR, Scope of IPR, need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International Trade Agreements concerning IPR — WTO — TRIPS.</td></tr>
<tr><td>II</td><td colspan="3">Copyrights: Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copy right in literary, dramatic and musical works, computer programmes and cinematograph films Rights of performers and broadcasters, etc., Use of copyrights law, Infringement of copyrights, Remedies for infringement of copyright.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Indian Patents Law – Legal & Business Implications, Ajit Parulekar and Sarita D’ Souza, McMillan India Ltd., 2006
2. Law Relating to Patents, Trademarks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
3. Business Legislation for Management, MC Kuchhal; Vikas Publishing House.
4. Legal Aspects of Business, K Ramachandra; Himalaya Publishers.</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Business Environment (BCABR 1.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To enable students to understand the impact of environment on the business.
2. To understand the impact of LPG policy on business environment.

Learning outcome: After learning this subject, students would be able to:

1. Understand the business environment, the purpose of regulation & regulatory role of the Government.
2. Understand the concept of liberalization, privatization, globalization and the role of WTO and develop the skills for analysis of business environment using PESTLE, SWOT etc.

Unit	Content
I	**Business Environment:** Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment). **Types of External Environment:** Economic Environment: Meaning and Elements Socio-Cultural Environment: Meaning and Elements Demographic Environment: Meaning and Elements Political Environment: Meaning and Elements Technological Environment: Meaning and Elements
II	**Liberalization, Privatization and Globalization:** **Liberalization:** Meaning, objectives, benefits and limitations **Privatization:** Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. **Globalization:** Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. **Analysis of Business Environment:** PESTEL, STEEP, PORTER'S five forces model, SWOT analysis

Books Recommended:

1. **Business environment –** Veena K Pailwar; PHI
2. **Business Environment –** Francis Cherunilam, Himalaya Publishing House, New Delhi.
3. **Essentials of Business Environment –** Aswathappa, Himalaya Publishing House, New Delhi.
4. **Indian Economy –** Mishra and Puri, Himalaya Publishing House, New Delhi.
5. **Business Environment –** Raj Aggarwal Excel Books, Delhi.
6. **Business Environment –** Dr. V C Sinha, SBPD Publications.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Computer Application in Business (BCABR 1.4)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Vocational Skill Courses

Objectives:

1. To enable students to understand the use of MS Word and MS Power Point.
2. To enable students to understand the use of MS Excel in data processing.

Learning outcome: After learning this subject, students would be able understand:

1. The use of MS Word and MS Power Point in word processing and making presentations.
2. The use of MS Excel in data processing in general business applications.

Unit	Content
I	**Microsoft Word:** MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word. **Microsoft Power Point:** Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.
II	**Microsoft Excel:** Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.

Books Recommended:

1. **Computer Fundamentals –** P. K. Sinha, BPB Publication, New Delhi
2. **A First Course in Computers –** Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
3. **I.T. Today, Encyclopedia –** S. Jaiswal, Galgotia Publications, New Delhi
4. **Learn Microsoft Office 2019 –** Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020)

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Basics of Communication Skills (BCABR 1.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses

Objectives:

1. To understand the basic concepts of communication
2. To understand the different types of communication and its media/channels
3. To comprehend and analyse an unseen passage and answer questions based on it
4. To instil creative writing skills of Dialogue writing
5. To apply the concepts of grammar and vocabulary to solve exercise based on it

Learning outcome: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:

1. **CO1 and CO2 –** Unit I- will achieve the attaining of CO1 and CO2 **Remember and Understand** by asking theory-based questions.
2. **CO3 and CO4** – Unit II – Unseen Passage-will achieve the attaining of CO3 – **Apply** and CO4 – **Analyze** by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. **CO5 and CO6** – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attainin**g of CO5-evaluate and CO6-create.**

Unit	**Content**
I (20M)	1. Definition, Importance and features of communication 2. Process/ Cycle of communication---- sender, receiver, channel, feedback. 3. Verbal communication-Oral & Written communication---- Advantages & Disadvantages 4. Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language 5. Print and Electronic media- Features, Advantages and disadvantages 6. Channels of communication- Vertical, horizontal, advantages and disadvantages
II (15M)	1. Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) 2. Dialogue writing with 5 conversations/dialogues. 3. Vocabulary exercises based on match the synonyms/Antonyms

Books Recommended:

1. **Business Communication –** Urmila Rai, S.M. Rai - (Himalaya Publishing House)
2. **Business Communication –** V. K. Jain & Omprakash Biyani (S. Chand)
3. **Business Correspondence and Report Writing –** R. C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. **Developing Communication Skills –** Krishna Mohan & Meera Banerji (Macmillan)
5. **High School English Grammer –** N. D. Prasada Rao

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Management Skills (BCABR 1.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses

Objectives:

1. To understand Management Skills
2. To understand its importance
3. To develop efficient Management system

Learning outcome: After learning this subject, students would be able to understand:

1. The Importance and scope of Management and role of Managers
2. The importance of planning and organizing
3. Leadership for proper management

Unit	**Content**
I	i) Meaning, Objectives, Scope, Importance of Management ii) Functions of Management, Role of Managers, Quality of Managers. iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans. iv) Organizing: Meaning, Principles, Importance and Types of Organization. v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination.
II	i) Types of Management Skills----Technical, personal, Human or Interpersonal etc. ii) Technical Skills-Use of gadgets for proper management iii) Personal Skills-Integrity, dedication, empathy iv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listening v) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills

Books Recommended:

1. **Essential of Business Administration –** K. Aswathapa, Himalaya Publishing House.
2. **Management –** Concept and Strategies, J. S. Chandan, Vikas Publishing.
3. **Principles of Management –** Tripathi, Reddy, Tata McGraw Hill.
4. **Principles of Management –** Ramasamy T, Himalaya Publishing House.
5. **Principles of Business Management –** Sherlekar, Himalaya Publishing House.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Hindi (BCABR 1.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

उद्देश्य: कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों को सुवासित कर समाज में फैलाती है। आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलकर चलने के लिए हिंदी ने अपने पुरातन रूप को परिवर्तित कर व्यावहारिक हिंदी को अपनाया।

परिणाम एक विश्लेषण:

१. साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई।

२. इस व्यावहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ-साथ जीविकोपार्जन भी कर सकता है।

Unit	**Content**
I **साहित्यिक हिंदी**	गद्य भाग ➢ गपशप - नामवर सिंह ➢ अभाव - विष्णु प्रभाकर ➢ उखड़े खम्बे - हरिशंकर परसाई पद्य भाग ➢ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र ➢ कलम और तलवार - रामधारी सिंह दिनकर ➢ प्रथम रश्मि - सुमित्रा नंदन पंत
II **व्यावहारिक हिंदी**	➢ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ , प्रकार, पूर्व तैयारी, समस्याएँ , व्यवहारिक रूप ➢ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन

Books Recommended:

संदर्भ ग्रंथ :-

१. राष्ट्रसंत तुकडोजी महाराज नागूपर विद्यापीठ की B.COM हिंदी की पूर्व पाठ्य पुस्तक (पलाश).

२. प्रयोजन मूलक हिंदी और जनसंचार : डॉ. राजेंद्र मिश्र - तक्षशिला प्रकाशन, दिल्ली.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Marathi (BCABR 1.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

उद्दिष्टे:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणेबरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये लेखनाचे कौशल्य विकसित करणे.

Learning outcome:

साध्य (अध्ययन निष्पत्ती):

घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग) लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली.

घटक 2 – वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे

Unit	Content
I साहित्यिक मराठी	**गद्य विभाग** ➢ आमची एक दुष्ट खोड: आळस – गोपाळ गणेश आगरकर ➢ शील बनविणारे शिक्षण: स्वामी विवेकानंद ➢ डॉ. पंजाबराव देशमुख – वि. भि. कोलते **पद्य विभाग** ➢ ज्ञानेश्वरांचे अभंग – संत ज्ञानेश्वर ➢ नवा शिपाई – केशवसुत ➢ पुतळे – वसंत आबाजी डहाके
II व्यावहारिक मराठी	➢ **मुलाखत लेखन:** (स्वरूप, पूर्वतैयारी, प्रकार, प्रात्यक्षिके) ➢ **जाहिरात लेखन:** व्याख्या, कार्य, प्रकार, प्रतिमानिर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट

Books Recommended:

संदर्भ ग्रंथ :-

१. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM भाग १ (शब्द साधना) मराठी विषयाचे पाठ्य पुस्तक

२. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळंबे

3. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Ancient Indian Education System (BCABR 1.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System

Objectives:

1. To acquaint the students about our ancient Indian education system.
2. To understand the rich knowledge systems in the past.
3. To understand the development of education in India.

Learning outcome: After learning this subject, students would be able to understand:

1. The rich knowledge systems in ancient India.
2. Changes in the education system over the years.
3. To understand our great culture and knowledge inheritance.

Unit	**Content**
I	Introduction to ancient education systems – i) Vedic period, origin of Vedic education. ii) Features of education in the Vedic period. iii) Objectives and Importance of Vedic education. iv) The concept of Gurukuls, teaching-Learning systems at Gurukuls, duties of students in the Gurukuls v) Sources of Vedic Education- the Vedas, Upanishads-their brief introduction. vi) Reasons for the decline of Vedic period.
II	**Buddhist Education** i) Buddhist Period, origin of Buddhist education. ii) Features of education in the Buddhist period. iii) Objectives and Importance of Buddhist education. iv) Famous Universities in the Buddhist period- Takshshila, Kashi Nalanda, Valabhi, Vikramshila v) Main teachings of Buddhism. vi) Similarities and differences between Vedic education and Buddhist education.

Books Recommended:

1. **Education in Modern India –** Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005).
2. **History of Education in India –** Ghosh, S.C, Rawat Publications, (2007).
3. **A Hindu View of Life –** S. Radhakrishnan, Macmillan Publications, New Delhi (1927).
4. **A History of Education in India –** Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)

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Semester – I

Environment and Sustainable Development (BCABR 1.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses

Objectives:

1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components.
2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same.

Learning outcome: After learning this subject, students would be able understand:

1. The learner would understand the importance of sustainable development.
2. The learner would be able to comprehend sustainable challenges.

Unit	Content
I	**UNIT I:** **Multidisciplinary Nature of Environmental Studies –** Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. **Environmental issues and crisis –** Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.
II	**UNIT II:** **Sustainable Development –** History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. **Sustainable Development Goals (SDGs):** Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, **SDG 6:** Clean Water and Sanitation, **SDG 7:** Affordable and Clean Energy, **SDG 11:** Sustainable Cities and Communities, **SDG 13:** Climate Action, **SDG 17:** Partnerships for the goals

Books Recommended:

1. **The Sustainability Revolution:** Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005.
2. **Sustainable development in India:** Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011.
3. **Report of the Department for Policy Coordination and Sustainable Development (DPCSD),** United Nations Division for Sustainable Development.
4. **Corporate Social Responsibility Part I, Part II, Part III –** David Crowther and Guler Aras

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Physical Education – I (BCABR 1.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To understand the principles of injury prevention and the basic first aid procedures for sports-related injuries and to recognize the importance of warm-up and cool-down exercises and incorporate them into physical activity routines.
2) To develop practical skills and theoretical knowledge in Volleyball, including measurements and techniques and to develop practical skills and theoretical knowledge in Ball Badminton, including measurements and techniques.

Learning outcome: After learning this subject, student will be able to:

1) **Analyze** different types of sports injuries and apply appropriate first aid techniques and **evaluate** the significance of warm-up and cool-down exercises and design appropriate routines.
2) **Recall** the standard measurements for a volleyball court and the rules of the game and **demonstrate** and refine basic volleyball skills such as serving, passing, and setting.
   Recall the standard measurements for a ball badminton court and the rules of the game and **demonstrate** and refine basic ball badminton skills such as serving, rallying, and scoring.

Unit	**Content**
I	A) Theory 1) Injuries and First Aid 2) Warmup/Cooling Down
II	B) Practical & Theory **GAME** 1) **Volleyball:** Measurements in Volleyball Skills in Volleyball 2) **Ball Badminton:** Measurements in Ball Badminton Skills in Ball Badminton

Books Recommended:

1. **Tandon, D.K. (2010). Sports Injuries and First Aid. Khel Sahitya Kendra.**
2. **Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication.**
3. **Singh, H. (2010). Science of Sports Training. DVS Publications.**
4. **Jain, A. (2013). Physical Fitness and Conditioning. Sports Publication.**
5. **Sharma, V.M. (2011). Volleyball: Skills and Techniques. Friends Publications.**
6. **Sethi, P. (2012). Coaching Volleyball: A Guide for Coaches. Sports Publication.**
7. **Singh, J. (2010). Ball Badminton: Skills and Techniques. Friends Publications.**
8. **Sathyaprabha, A. (2013). Ball Badminton for Beginners. NIS Publications.**

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Semester – II

Fundamentals of Financial Accounting (BCABR 2.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

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

Learning Outcomes:

1. To understand the fundamentals of accounting and the process of recording transactions in a journal.
2. To get acquainted with the concept and process of preparing ledgers and trial balance.
3. The students would be coherent with the knowledge of rectifying the errors.
4. To understand the reconciliation procedure of bank statements.

Unit	Content
I	**Fundamentals of Accounting:** **Theory:** Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions; Meaning, importance and benefits of Accounting Standards. **Practical Problems:** Preparation of Journal of Sole Proprietor.
II	**Ledger and Trial Balance:** **Theory:** Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance. **Practical Problems:** Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance.
III	**Rectification of Errors:** **Theory:** Meaning and introduction of Rectification of errors, types of errors, stages of errors, difference between error and mistake, steps to locate errors, errors before trial balance, errors after trial balance and errors after final accounts are prepared. **Practical Problems:** Problems on Rectifying Errors.
IV	**Bank Reconciliation Statement:** **Theory:** Introduction- Debit and Credit balances, Reasons for Discrepancies, Omission of entry, overdraft, difference between cash book and bank book, objectives and importance on Bank Reconciliation Statement. **Practical Problems:** Problems on Bank Reconciliation Statement.

Books Recommended:

1. **Financial Accounting, Paul,** S. K, New Central Book Agency
2. **Financial Accounting for Managers-** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting -** Dr. V. K. Goyal, Excel Books
4. **Financial Accounting -** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
5. **Financial Accounting-** Grewal, Shukla, S. Chand Publications, Delhi
6. **Advanced Financial Accounting -** R.S.N. Pillai, Bhagavathi, S. Uma, S. Chand
7. **CA Foundation and Intermediate Modules by ICAI.**

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Semester – II

Basics of Economics (BCABR 2.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objectives:

1. To provide the students an understanding of basic concepts of business economics.
2. To make the students familiar with the fundamentals of economics.

Learning Outcomes:

1. **Understand** the basic concepts of economics and contribution by traditional economists, and would be aware about the central problems of the economy.
2. **Correlate** how the individuals make decisions on the basis of choice, satisfaction and income level and understand application through realistic case studies.

Unit	Content
I	**Introduction to Economics** • Economics - Meaning, Nature, Scope, Importance • Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms • Economic Systems- Socialism, Capitalism, Mixed- Meaning, Merits and demerits • Central Problems of Economic System • Production Possibility Curve - Meaning, Properties
II	**Foundation of Economic Analysis** • Micro & Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits • Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis) • Utility Analysis - Meaning, Features, Types • Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions • Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms.

Books Recommended:

1. **An Introduction to Modern Economics,** Hardwick, Khan & Langmead, Longman London & New York.
2. **Modern Economics –** H. L. Ahuja, S. Chand & Co Ltd, Latest Edition.
3. **Micro Economics –** P. N. Chopra, Kalyani Publishers.
4. **Principles of Economics –** D. M. Mithani, Himalaya Publishing House, Latest Revised Edition.
5. **Modern Economic Theory –** K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition.
6. **Advance Micro Economic Theory –** M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition.

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Semester – II

Computer Hardware and Networking (BCABR 2.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objectives:

1. To provide the students an understanding of basic concepts of hardware.
2. To make the students familiar with the concepts of Networking.

Learning Outcomes:

1. The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components.
2. The students will be able to understand the concept of networking, configuration, various networking models and networking devices.

Unit	Content
I	**Computer Hardware:** Introduction to Computers: Basics of Computers, Organization of Computers, Software, and Hardware Input/output devices: motherboard, types of motherboards, SMPS troubleshooting, Inside the PC: Opening the PC and identification of various components, study of different blocks, assembling and disassembling, modification, and replacement of components
II	**Networking:** Network basics and configuration: Setting IP addresses and sharing files and folders Network troubleshooting, PING test, ipconfig and network testing commands, crimping, etc. Network Types: LAN, WAN, MAN, and PAN Setting of the network connection, Networking Model: The OSI Model and TCP/IP Model work with various networking devices: routers, switches, modems, hubs, etc. working with Wired and wireless technology.

Books Recommended:

1. **Operating System Concept –** Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ
2. **The UNIX Programming Environment –** Kernighan & Pike, PHI, London
3. **Linux: The Complete Reference (Sixth Edition) –** Richard Petersen, McGraw Hill, New Delhi
4. **The Complete Reference, PC Hardware –** Craig Zacker John Rourke, McGraw Hill, New Delhi
5. **Cisco Networks –** Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell
6. **Computer Networks –** Fourth Edition, Andrew S., Tanebaum

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Semester – II

Thoughts of Management (BCABR 2.2.3)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objectives:

1. To understand the basic concepts and principles in Management Thought.
2. To study the strategic approaches to managing a business successfully in a global context.

Learning Outcomes: After learning this subject, students will be able to:

1. Understand various perspectives and concepts in the field of Modern Management.
2. Develop skills for applying these Management concepts to emerging business problems.

Unit	Content
I	**Development of Management Thought:** Scientific Management Concept of F.W. Taylor, Functional Management Theory of Henry Fayol, Human Relations Movement of Elton Mayo. Behavioural Sciences Movement of A. Maslow, The Modern Period Management and New Schools of Management thought. Comparison of Scientific Management and Modern Management Concept.
II	**Schools of Management Thought:** Social System School of Chester Bernard, Features, Contribution and Limitations of Social System School of Management. Quantitative School Features, Contributions and Criticisms of Quantitative School of Management. , Decision Theory School- Features, Contributions and Limitations , Contingency Theory School- Introduction, Features Contribution and Limitations.

Books Recommended:

1. **Organisation and Management –** Dr. C.B. Gupta, Shatya Bhavan Publication Agra.
2. **Principles and Practices of Management –** L. M. Prasad, Sultan Chand & SonsNew Delhi (2019).
3. **Development of Management Thoughts –** Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited.
4. **Principles of Business Management** – T. Ramasamy, Himalaya Publication House Mumbai,
5. **Management: Challenges in 21st Century –** S.H. Goodman & P.M. Fandt, Vintage Publishing House.

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Semester – II

Production Management (BCABR 2.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. Understand the various concepts & functions of Operations Management.
2. Learn the techniques & applicability of Operations Management.

Learning Outcomes:

1. Students will be able to understand the various aspects, systems, methodologies, processes, policies and concepts related to Production Management.
2. They will also be able to adopt techniques for achieving Production goals of the organisation through optimum use of effective resources of the organisation.

Unit	Content
I	**An Introduction to Production Management** a. Meaning & Introduction to Production Management b. Scope of Production Management w.r.t. Design & Selection of Product, Selection & Planning for Process as well Layout, Selection of Location, Capacity Planning, Types of Production systems Criteria of Performance. c. Production Strategy: -planning and control issues involving capacity and quality.
II	**Productivity** a. Introduction & Meaning of Productivity & Output b. The concepts of Inputs & Productivity Measures c. The concept of Multi Factor Productivity d. Introduction to - e. Business Process Re-engineering (BPR) f. Benchmarking & its classification g. Introduction to various measures to increase Productivity. h. Meaning of Pursuit of Excellence **Latest concepts in Production Management & Japanese Contribution.**

Books Recommended:

1. **Production & Operations Management –** S. N. Chary, Tata McGrawHill
2. **Production & Operations Management –** Chunawala & Patel, Himalaya PH.
3. **Production & Operations Management –** K. Ashwathappa & K. Bhat, Himalaya
4. **Production & Operations Management –** Upendra Kachru, Excel Books
5. **Production and Operations Management –** N. Nair; Publisher: Tata Mc. Graw Hill

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Semester – II

Project Management (BCABR 2.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To learn a systematic approach towards project management.
2. To develop an understanding of various models and techniques of Project Management.

Learning Outcomes:

1. Students will come to know the basic concept of the Project Management & its plan.
2. Students will learn to identify the techniques, risk, teambuilding and the basic knowledge of the elements of Project control.

Unit	Content
I	**Introduction to Project Management-** Definitions, Concept of Project Management, Characteristics and Objectives of Project Management, Importance of Project Management, Project Scope & Priorities, Project limitations, Project Management Plan and Process, Introduction to Project Life Cycle; Qualities of an effective Project Manager and Organisation Structures - Benefits & Drawbacks of Various Organisation Structures
II	**Project Management Techniques, Project Costs, Project Control, Monitoring and Closure**- Team Development Model, Introduction to the techniques and practices in the Project Management, Project Risk Identification, Project Costs – Various Costs associated with Projects, Project Control – Time Constrained & Resource Constrained Projects. Project Control process, Monitoring Time performance and Project Closure

Books Recommended:

1. **Project Management –** S. Chowdhary, McGraw Hill
2. **Project Management –** V. C. Sontakki, Himalaya Publishing House
3. **Project Management –** Clifford F. Gray, Erik W. Larson, McGraw Hill
4. **Project Management –** Jeffrey Pinto, Pearson

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Semester – II

Operations Management (BCABR 2.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. Understand the various concepts& functions of Operations Management.
2. Learn the techniques & applicability of Operations Management.

Learning Outcomes:

Unit	Content
I	**Introduction to Operations Management:** a. Definition, Need, Objectives& Importance of Operations Management b. Role of Operations manages in various sectors c. Elements & Functions of Operations Management d. Factors affecting Operations Management e. Difference between Production and Operations Management f. Strategies of Operations Management g. Meaning & Importance of Service Operations Management
II	Application of Operations Management: a. Techniques of Operations Management b. Operations Management in Manufacturing, Logistics & Banking Industry c. Material Requirement Planning System: Objectives, functions& Application d. Process of Material Requirement Planning System e. Concept of Just-In-time approach of Inventory Management f. Types of Costs, Basic concepts of maximum stock, minimum stock, Re-order point, buffer stocks g. Numerical on Inventory costs & Basic EOQ Model.

Books Recommended:

1. **Production & Operations Management –** Chunawala & Patel, Himalaya Publishing House.
2. **Production & Operations Management –** K. Ashwathappa & K. Shridhar Bhat, Himalaya Publishing House
3. **Operations Management –** Shridhar, Himalaya Publishing House.

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Semester – II

Indian Financial System (BCABR 2.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To enable the students with the understanding of Indian Financial System.
2. To equip the students with knowledge of financial instruments, financial regulations and financial services.

Learning Outcomes: After learning this subject, the students will be able to understand:

1. The concept of money markets, capital markets and various instruments of money and capital markets.
2. The instruments of capital markets, financial markets.

Unit	Content
I	**Components of formal financial system-** Structure & Functions of Financial system, financial system and economic growth. **Money Markets –** Meaning and Instruments: - Treasury Bills, Commercial papers, Commercial bills, Call money market: Meaning and Features **Capital Market** Capital Market: Meaning and Features Types of Capital Market: Meaning and Features Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market
II	**Financial Instruments:** Traditional Instruments: Equities, Debentures and Bonds; Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds: Meaning and Features. **Financial Regulations & Financial Services-** Financial Regulation - SEBI, RBI and IRDA: Meaning and Functions. **The Derivative Market in India:** Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitrageurs and Speculators (concept & role), Types of Financial Derivatives – Forwards, Futures, Options and Swaps: Concept and Features.

Books Recommended:

1. **Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2nd Edition),** Pearson Education, New Delhi.
2. **Financial Institutions and Markets, Growth and Innovation,** Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.
3. **Financial Economics,** Bodie, Z. et. el, Pearson Education, New Delhi, 2009.
4. **Introduction to Futures and Options Market,** Hull John, Prentice Hall of India, Delhi, 2002.
5. **Financial Services,** Khan M.Y., Tata McGraw Hill, New Delhi, 2007.
6. **Management of Banking and Financial Services,** Paul, J. and P. Suresh, Pearson Education, Delhi, 2008.
7. **Reserve Bank of India (various issues) Report on Currency and Finance,** RBI, Mumbai.
8. **Reserve Bank of India,** Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997.
9. **Derivatives: An Introduction,** Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002.
10. **Futures and Options,** Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006.

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Semester – II

Basics of Tally Prime (BCABR 2.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses

Objectives:

1) To acquaint students with the Basics use of Tally Prime.
2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc.

Learning Outcomes: After learning this subject, students will be able to:

1) **Understand** the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime.
2) **Create** Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime.

Unit	Content
I	Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions, Bank Reconciliation, cheque printing.
II	Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.

Books Recommended:

1. **Tally Prime –** Tally Education Private Ltd (TEPL).
2. **Official Guide to Financial Accounting Using Tally Prime –** BPB Publications.
3. **Mastering in Tally Prime –** Ascent Prime Publications.
4. **Tally Prime GST –** United Publications
5. **Tally Prime Training Guide –** BPB Publications.

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Semester – II

<table>
<tr><th colspan="4">Correspondence Skills (BCABR 2.6.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skill Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives to achieve after studying unit I and II:
1. To introduce Business correspondence.
2. To develop writing skills of correspondence.
3. To develop skills of analysis of a given text.
4. To develop creative writing skills.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:
1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking questions on various business letters
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions
3. CO5 and CO6- Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20M)</td><td colspan="3">Business Correspondence
i) Business Enquiry Letters- Enquiry about products and services with seller, Reply to enquiries
ii) Business Order Letters- placing order about products and services, Reply to orders
iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products
iv) Business Adjustment Letters- providing proper adjustment to the buyer
v) Letters to Banks-Writing applications for bank loans, issuing of cheque book</td></tr>
<tr><td>II
(15M)</td><td colspan="3">i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary-(write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Expansion of an idea based on given points
iii) Vocabulary exercise – Fill in the blanks with appropriate homonyms given in brackets</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House)
2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)
3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)</td></tr>
</table>

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Semester – II

Public Administration (BCABR 2.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses

Objectives:

1. To understand the concept of Public Administration
2. To understand its importance
3. Role of Public Administrators

Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India.

Unit	**Content**
I	i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government
II	i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary

Books Recommended:

1. **Indian Public Administration –** Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
2. **From Government to Governance –** Kuldeep Mathur: National Book Trust, New Delhi, 2010.
3. **Indian Administration –** Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
4. **Indian Administration –** S.R. Maheshwari: Orient Longman, Delhi, 2005.
5. **Public Administration in India –** S.R. Maheshwari: Oxford University Press New Delhi, 2005.
6. **Public Administration in India –** Padma Ramchandran: National Book Trust, New Delhi, 2006.

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Semester – II

<table>
<tr><th colspan="4">A Better India, A Better World (BCABR 2.7)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Ability Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives:
1. To develop the comprehension and understanding skills of students.
2. To motivate students to acquire good values.
3. To develop the creative skills of students.
4. To develop the analytical and application skills of students.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy:
1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6- Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</td></tr>
<tr><td>Unit</td><td colspan="3">Content</td></tr>
<tr><td>I
(20M)</td><td colspan="3">Following 4 chapters from the book are prescribed
i) Learning from Experience
ii) The Indian of the Twenty-first Century
iii) What Can We Learn from the West
iv) The Role of Discipline in Accelerating National Development</td></tr>
<tr><td>II
(15M)</td><td colspan="3">Non-textual
i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary -write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage).
ii) Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent.
iii) Arrange Jumbled words of a sentence in a correct order.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010</td></tr>
</table>

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Semester – II

<table>
<tr><th colspan="4">Value Education (BCABR 2.8)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Value Education Courses</td></tr>
<tr><td colspan="4">Objectives:
1. Understanding the moral values: To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today's world.
2. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this subject, students would be able -
1. To build a strong base of high moral values in life.
2. To appraise Indian values and to contribute to nation building.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">UNIT I- Moral Values:
1. Meaning & definition of moral values, Types of values and need of value education.
2. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking.
3. Role of values in education.
4. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand.
5. Seven inspiring thoughts of Mother Teresa & Baba Amte.</td></tr>
<tr><td>II</td><td colspan="3">UNIT II
A – Values & Self:
1. Self-confidence - Theories of self confidence
2. Stress Management - Techniques of Stress Management
3. Self-acceptance – Techniques and importance
4. Self-growth – Role of spirituality, meditation, yoga in self-growth.
B – Values & Nation Building:
1. Sensitization for social & human values, sensitization to constitutional obligations- rights & duties.
2. Dr. A. P. J. Kalam's Ten points for enlightened citizenship.
3. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building.
4. Ratan Tata's eight valuable thoughts on management.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008.
2. "Value Education" – Dr. Kiruba Charles and V Arul Selvi
3. "Wings of Fire" – Dr. A. P. J. Kalam
4. Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur
5. Shivaji : The Management Guru, Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – II

Physical Education – II (BCABR 2.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To understand the different components of physical fitness and their significance.
2) To demonstrate proficiency in the techniques and skills associated with various athletic events, including throwing, jumping, and running.

Learning outcome: After learning this course, students will be able to:

1) **Identify** and **explain** the different skill-related physical fitness components and their significance in sports performance (Understand, Analyze) and **evaluate** and **apply** health-related physical fitness components to enhance overall well-being and prevent lifestyle diseases (Evaluate, Apply).

2) **Demonstrate** proper techniques and skills in throwing, jumping, and running events, and **evaluate** their own performance in these events to improve their athletic abilities. (Remember, Apply).

Unit	**Content**
I	1) Physical Fitness a) Skill Related Physical Components b) Health Related Physical Components
II	Athletics – 1) **Throwing Events:** Shot Put (Measurements, Skills), Discus Throw, Javelin Throw, Hammer Throw. 2) **Jumping Events:** Long Jump, High Jump, Triple Jump, Pole Vault. 3) **Running Events:** Sprints: 100 meters, 200 meters, 400 meters. Middle Distance: 800 meters, 1500 meters. Long Distance: 3000 meters, 5000 meters, 10000 meters, 3000 meters Steeplechase Marathon (42.195 kms) Relay Race: 4 x 100 meters, 4 x 400 meters. Hurdles: 100 (Men), 100 (Women), 400 meters.

Books Recommended:

1) Singh, H. (2010). Science of Sports Training. DVS Publications.
2) Sharma, V.K. (2012). Health and Physical Education. Sports Publication.
3) Singh, M. (2011). Fundamentals of Track and Field. Khel Sahitya Kendra.
4) Sharma, P. (2013). Athletics: Skills and Techniques. Friends Publications.

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Semester – III

Company Law (BCABR 3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objective:

1. To impart basic knowledge of the provisions of Companies Act 2013.
2. To familiarize students with the legal regulations related to registration of a company.
3. To impart knowledge about important documents that define a company.
4. To impart knowledge of company functioning.

Learning Outcomes: After learning this course, students will be able to –

1. **Classify** different types of companies under the Companies Act 2013, including registered, public, private, one-person, and others, and explain their respective features, privileges, and exemptions. **(Understand)**
2. **Interpret** the duties and liabilities of promoters, understand the preliminary steps involved in company incorporation, and explain the online registration process, issuance of certificates, and provisional contracts. **(Evaluate)**
3. **Apply** the principles of Memorandum of Association (MOA) and Articles of Association (AOA) to understand their clauses, alterations, and the legal implications of ultra vires transactions. Analyze the requirements and types of prospectuses and their significance. **(Apply)**
4. **Analyze** the concept of company meetings, including their requisites for validity, different types, and voting procedures. Evaluate the role of resolutions and assess the effectiveness of various voting methods, including postal ballot and e-voting. **(Analyze)**

Unit	Content
I	**Introduction to Companies Act 2013** (as amended from time to time), features, Kinds of companies: Registered company, Public company, private company-privileges and exemptions of a private company, Conversion of Private company to Public company, conversion of Public company to Private company, One person company: Provisions and exemptions of OPC, , Conversion of OPCs into private and public companies, Holding and subsidiary company, Government company, Foreign Company, Sec 8 Company
II	**Formation of company –** Promotion: duty and liabilities of promoters, legal position of promoters Incorporation: preliminary steps, online registration of a new company, certificate of incorporation, commencement of business, certificate of commencement of business, CIN, provisional contracts
III	**Documents:** Memorandum of association- clauses and alterations Articles of association- Content and alterations Doctrine of ultra vires- effects of ultra vires transactions **Prospectus:** Meaning, requirements of a prospectus, abridged prospectus, shelf prospectus, misleading prospectus
IV	**Company meetings** – Meaning of meeting, kinds of meetings, Requisites of a valid general meeting: notice, agenda, quorum, chairman, voting by poll, voting through postal ballot, procedure to be followed for conducting business through postal ballot, E-voting, Proxy and its provisions, **Resolutions:** Types of resolutions

Books Recommended:

1. **Company Law & Secretarial Practice.** Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.
4. **Corporate Laws, Anil Kumar;** Taxmann Publication

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Semester – III

Financial Accounting – I (BCABR 3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objective:

1. To understand the concept of final accounts for sole traders and develop the ability to prepare trading, profit and loss, and balance sheet accounts, including adjustments.
2. To gain insight into the final accounts of cooperative societies and develop the proficiency to prepare them in accordance with relevant legal provisions.
3. To understand the concept of joint ventures and develop the ability to account for them using different methods.
4. To comprehend the concept of depreciation and its methods and acquire the skills to account for depreciation using different techniques.

Learning Outcomes: After learning this course, students will be able to –

1. **Demonstrate** the ability to analyze and synthesize financial data to prepare comprehensive final accounts for sole traders, integrating adjustments, and evaluate the financial health of the business.
2. **Apply** their understanding of legal provisions and financial principles to create accurate final accounts for cooperative societies and appraise the financial performance critically.
3. **Develop** the capacity to evaluate, compare, and justify different methods of accounting for joint ventures, and synthesize this knowledge to select the most appropriate approach for specific business scenarios.
4. **Demonstrate** proficiency in analyzing, applying, and evaluating various methods of depreciation, synthesizing their understanding to make informed decisions regarding asset valuation and financial reporting.

Unit	Content
I	**Final Accounts of Sole Traders:** **Theory:** Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. **Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments
II	**Final Accounts of Co-Operative Society:** **Theory:** Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics of Profit and Loss Appropriation A/c. **Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.
III	**Joint Venture:** **Theory:** Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership. **Practical Problems:** Preparation of various accounts as per Memorandum, Centralized Method and Decentralized Method of Joint Venture.
IV	**Depreciation:** **Theory:** Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method, ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method. **Practical Problems:** Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method.

Books Recommended:

1. **Financial Accounting,** Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting,** Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting,** Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – III

Business Economics (BCABR 3.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective:

1. To provide the students an understanding of basic concepts of business economics and demand analysis.
2. To help students understand the requirements of business decision making and production analysis.
3. To make the students familiar with costing concepts and revenue analysis.
4. To provide knowledge to the students regarding market structures and competition.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve.
2. **Analyse** how the producers make decisions based on production function in short run and long run.
3. **Evaluate** the importance of cost analysis and revenue analysis for a business.
4. **Apply** the knowledge regarding various types of markets and how the companies function in a given nature of market & competition in realistic situations.

Unit	Content
I	**Unit 1: Introduction to Business Economics** • Concept, Nature, Scope of Business Economics • Demand -Meaning of Demand, Determinants of Demand, Law of Demand • Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand • Indifference Curve - Meaning, Properties of Indifference curve
II	**Unit 2: Business Decision-Making and Production Function** • Supply -Concept of Supply, Law of Supply, Elasticity of Supply: Meaning and Types. • Case Study on Demand and Supply of Gold in India • Production Function - Meaning of Production Function, Short Run & Long Run Production Function • Isoquant - Meaning, Properties • SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators
III	**Unit 3: Costing Concepts & Revenue analysis** <u>Costing Concepts</u> • Cost Function - Meaning and factors determining Cost • Introduction to Various Short Run Costing Concepts: Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs • Relationship between Average Cost and Marginal Cost <u>Revenue Analysis</u> – Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue • Theory of Firm- Objectives of a firm and profit maximization
IV	**Unit 4: Market structure and competition** <u>Market:</u> • Market - Meaning, Features, Types <u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price Output Determination in short run) <u>Imperfect Competition</u>

	• Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short run), Price Discrimination- meaning, types • Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run) • Oligopoly - Meaning, features, kinked demand curve

Books Recommended:

1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition.
2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004.
3. Modern Economics, H. L. Ahuja, S. Chand & Co Ltd, 11th Edition,2004.
4. Micro Economics, P. N. Chopra, Kalyani Publishers.
5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company.

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Semester – III

MS-Office (BCABR 3.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.
2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.
3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.
4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** and **recall** the functionalities, tools and commands available in MS Word.
2. **Analyze** financial data and perform functions to evaluate financial scenarios.
3. **Apply** statistical analysis tools and technique to interpret data for business insights and faster decision making.
4. **Evaluate** the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences.

Unit	Content
I	**Microsoft Word :-** Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates.
II	**MS-Excel:-** Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking.
III	**Advanced Excel** - INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection.
IV	**Microsoft PowerPoint: -** Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.

Books Recommended:

1. **A First Course In Computers,** Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
2. **Mastering MS-Office,** Bittu Kumar
3. **Mastering Advanced Excel,** Ritu Arora

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Semester – III

Marketing Management (BCABR 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To introduce students to the fundamental concepts and principles of marketing.
2. To enable students to understand the importance of market segmentation, targeting, and positioning strategies in marketing management.
3. To provide students with a comprehensive understanding of product management processes and strategies.
4. To familiarize students with the various elements of the promotion mix and their role in marketing communications.

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** the various philosophies of marketing and their significance in contemporary business environments.
2. **Formulate** effective positioning strategies for products or services based on market analysis and differentiation.
3. **Evaluate** the role of branding and packaging in product differentiation and consumer perception.
4. **Develop** integrated marketing communication plans for specific products or services considering diverse promotional channels and target markets.

Unit	Content
I	**Introduction to Marketing** –Market Definition, Types of Markets, Importance & Objectives of Marketing, Core concepts of Marketing, Different philosophies of marketing, Role of Marketing, Relationship of Marketing with other functional areas, concept of marketing mix, The marketing environment, Relationship marketing, Database marketing, Online marketing.
II	**Market segmentation, Targeting & Positioning** - Concept, Need for segmentation, Bases for segmenting markets, Benefits of segmentation. Targeting-Introduction, selection of target market, evaluating market segments, selecting market segments. Positioning-Definition, Selecting the positioning platform, differentiating market offering, Case Study.
III	**Product Management** – Meaning of product, Product Classifications, Difference between Consumer goods and Industrial goods, New Product Development process, Product life Cycle – Introduction, Importance of PLC, Phases of PLC. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging
IV	**Promotion Decisions –** Meaning, Objectives & Importance, Promotion mix -Objectives & advantages, Advertising, Publicity, Public Relations, personal selling, Sales promotion & Digital marketing, New issues in marketing – Globalization, Consumerism, need for consumer protection, Social aspects of marketing, Green Marketing.

Books Recommended:

1. **Marketing Management:** Philip Kotler, Prentice Hall India, New Delhi
2. **Marketing Management:** Sherlekar, Himalaya Publishing House
3. **Marketing Management:** Text & Cases, By Rajagopal, Vikas Publishing House
4. **Modern Marketing:** Bhagwati, Pillai- S. Chand Publications.

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Semester – III

Direct Taxes (BCABR 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Generic/Open Elective

Objective: After studying this course, the learner will be able to:

1. **Understand** the fundamental concepts, framework, and provisions relating to direct taxation, residential status, and income from salary under the relevant income-tax law.
2. **Apply** the relevant tax provisions for computing gross total income, taxable income, and income-tax liability of an individual assessee under the applicable tax regime.

Learning Outcomes: After successful completion of this course, the learner will be able to –

1. **Explain** the basic concepts of direct taxation, residential status, and tax treatment of salary income of an individual assessee.
2. **Compute** gross total income, taxable income, and income-tax liability of an individual assessee by applying the relevant provisions and rates for the tax year.

Unit	Content
I	**Introduction of Income Tax Act 2025 and basic concepts** **a) Basic concepts –** Introduction to the Income-tax Act, 2025; Finance Act; Concepts of Agricultural Income, Assessee, Tax Year, Person, Income, Gross Total Income and Charge of Income-tax; Difference between Exemptions and Deductions; Introduction to Heads of Income. **b) Residential Status -** Rules for determining residential status of Individual Assessee. **Income from Salary** **a) Income from Salary –** Scope of Chargeability; Meaning of Salary, exemptions and deductions. **b) Allowances –** House Rent Allowance, Children Education Allowance. **c) Perquisite –** Valuation of Rent- free Accommodation and Valuation of Motor Car as applicable under the relevant tax regime. **d)** Practical problems on computation of income from salary (excluding retirement benefits).
II	**Computation of Taxable Income and Income tax of an Individual Assessee** **a)** Computation of Gross Total Income and eligible deductions under the relevant provisions applicable to the tax year. **b)** Income-tax slabs and rates, rebate, surcharge and Health and Education Cess, as applicable for the relevant tax year. **c)** Problems on computation of Gross Total Income, Taxable Income and Income-tax liability of an Individual assessee under the applicable tax regime, considering the income under the head of Salary. ***Note: For teaching and examination purposes, computations shall be based on the rates and provisions applicable to the relevant tax year as notified by the college.***

Books Recommended:

1. **Students Guide to Income Tax,** Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.
2. **Systematic Approach to Taxation,** Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications
3. **Students Handbook on Income Tax,** T. N. Manoharan and G. R. Hari, Snow White Publications.
4. **Direct Tax Laws,** T. N. Manoharan and G. R. Hari, Snow White Publications.
5. **Students Guide to Income Tax,** Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.
6. **STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS,** Dr Monica Singhania/Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
7. **Income Tax Law & Accounts,** Mehrotra, Sahitya Bhavan, Agra.
8. **Direct Tax Laws,** Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.

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Semester – III

International Trade & Business Administration (BCABR 3.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15=50	Group: Generic/Open Electives

Objectives:

1. To understand the essentials of international trade and nature of protectionism.
2. To discover the internationalization process and gain knowledge of various factors that have an impact on the functions of the business.

Learning Outcomes: After learning this course, students will be able to

1. **Understand** the various concepts involved in international trade & its importance and **Analyze** various factors affecting international trade and strategize.
2. **Perceive** approaches to international trade and **Evaluate** various modes of entry in to international business and should be able to **select** the best mode of entry given a situation.

Unit	Content
I	**Introduction to International Trade:** Definition, scope, objectives, advantages, and disadvantages of international trade. Overview of theories of international trade – Classical theories & Modern theories Role of International Financial Institutions in international trade. World trade & protectionism - Tariffs and non-tariff barriers. Concept & significance of balance of payment and balance of trade.
II	**International Market Entry & Expansion strategies:** Internationalization process, modes of entry to international trade. International business approaches: Ethnocentric, Polycentric, Regio centric & Geo centric. Various micro & macro factors affecting international trade. Regional trade agreement (European union, SAARC, NAFTA, BRICS, ASEAN) & types of trade agreements. Case study based on modes of entry to international business/internationalization process.

Books Recommended:

1. **International Business,** Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan Pearson Education.
2. **International Business,** Czinkota, Michael R, et. Al the Dryden Press, Fortworth.
3. **International Business,** K. Aswathappa, McGraw Hill Education.
4. **International Business Environment,** Francis Cherunilam – Himalaya Publishing House.
5. **International Business (Text and cases),** P. Subba Rao – Himalaya Publishing House.

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Semester – III

Digital Marketing (BCABR 3.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course

Objectives:

1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques
2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals.

Learning Outcomes: After learning this course, students will be able to

1. **Understand** the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing.
2. **Apply** the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives.

Unit	Content
I	**Foundation of Digital Marketing:** Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behaviour. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies.
II	**Digital Marketing Channels and Strategies** Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution.

Books Recommended:

1. **Digital Marketing: Strategy, Implementation and Practice** by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India.
2. **Digital Marketing: A Practical Approach** by Harpreet Kaur, published by Oxford University Press India.
3. **Digital Marketing: Concepts and Strategies** by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India.
4. **Digital Marketing: Strategy, Implementation and Practice in India** by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India.
5. **Digital Marketing: An Indian Perspective** by Kannan P.K and Chitra S, published by Pearson Education India.

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Semester – III

Hindi (BCABR 3.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Hindi authors, focusing on their themes and messages.
2. To explore and comprehend the poetic expressions of various Hindi poets, delving into the emotions and ideas conveyed through their poems and develop practical skills in translation, advertisement writing, and business vocabulary enhancement in Hindi.

पाठ्यक्रम का उद्देश्य:

1. प्रमुख हिंदी लेखकों द्वारा गद्य में विभिन्न कृतियों को समझना और मूलभूत विषयों और संदेशों पर ध्यान केंद्रित करना।
2. विभिन्न हिंदी कवियों द्वारा की गई कविताओं की व्याख्या करना और उनके कविताओं के माध्यम से व्यक्त की गई भावनाओं और विचारों को समझना और हिंदी में अनुवाद, विज्ञापन लेखन, और व्यावसायिक शब्दावली में सुधार के प्रायोगिक कौशल विकसित करना।

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Dr. Krishna Kumar Mishra, and Narayan Murthy, identifying the central themes and moral values conveyed in their writings.
2. **Analyze** the poems of Santosh Kumar Badal, Sohan Lal Dwivedi, and Methili Sharan Gupta, discerning the emotions, philosophies, and societal concerns expressed in their verses and **demonstrate** proficiency in translating texts from English to Hindi, crafting effective advertisements in Hindi, and expanding their business vocabulary in Hindi, facilitating communication in professional contexts.

शिक्षा परिणाम: इस पाठ्यक्रम के अध्ययन के बाद, छात्र निम्नलिखित कार्य कर सकेंगे:

1. डॉ. अब्दुल कलाम, डॉ. कृष्ण कुमार मिश्र, और नारायण मूर्ति की गद्य रचनाओं का **विश्लेषण** और व्याख्या करके उनकी लेखनी में प्रमुख विषयों और नैतिक मूल्यों को **पहचान** सकेंगे।
2. संतोष कुमार बादल, सोहन लाल द्विवेदी, और मेथिली शरण गुप्त की कविताओं का **विश्लेषण** करके, उनकी पंक्तियों में व्यक्त भावनाओं, दार्शनिकताओं, और सामाजिक चिंताओं को **पहचान** सकेंगे और अंग्रेजी से हिंदी में पाठों का अनुवाद करके, हिंदी में प्रभावी विज्ञापन बनाने, और हिंदी में व्यावसायिक शब्दावली का विस्तार करने में **प्रवीण** होंगे, जो व्यावसायिक संदर्भों में संचार को सुगम बनाएगा।

Unit	Content
I **साहित्यिक हिंदी**	**गद्य भाग** ➢ शाश्वत जीवन मूल्य- अदम्य साहस – डॉ. अब्दुल कलाम ➢ जलवायु परिवर्तन तय करेगा धरती पर सभ्यता का भविष्य (निबंध) डॉ. कृष्ण कुमार मिश्र ➢ उद्यमशीलता- बेहतर भारत बेहतर दुनिया – नारायण मूर्ति **पद्य भाग** ➢ अवकाश - संतोष कुमार बादल ➢ लहरो से डरकर नौका पार नाही होती – सोहन लाल दिवेदी ➢ मनुष्यता- मेथिली शरण गुप्त
II **व्यावहारिक हिंदी**	➢ अनुवाद: - अर्थ - परिभाषा, स्वरूप, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ , अनुवाद प्रक्रिया, प्रकार। ➢ विज्ञापन लेखन - अर्थ - परिभाषा, गुण, लाभ , सावधानी आदि। ➢ पारिभाषिक शब्दावली (वाणिज्य विषयक)
Books Recommended:	

संदर्भ ग्रंथ :-

१. अदम्य साहस – डॉ. अब्दुल कलाम

२. बेहतर भारत बेहतर दुनिया – नारायण मूर्ति

३. विज्ञापन के मुल तत्व :- डॉ. जयश्री जोशी , केलाश पुस्तक सदन , भोपाल

४. मीडिया लेखन और अनुवाद विज्ञान : डॉ जगदीश शर्मा . डॉ धनबहादूर पाठक , हरीश प्रकाशन मंदिर

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – III

Marathi (BCABR 3.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

पाठ्यक्रमाचे उद्देश्य:

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचना समजून मूल्यांकन करणे, त्यांच्या विषय आणि संदेशांवर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापराचे कौशले विकसित करणे, बातम्या संपादन, आणि मराठीत व्यावसायिक शब्दकोश वाढवणे.

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thanedar, discerning the central themes and moral values conveyed in their writings.
2. **Demonstrate** proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

शिक्षण परिणाम: या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाणेदार यांच्या गद्य रचनांचा विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनांमध्ये अडचणी आणि मूल्यांकन करून, मुख्य विषय आणि नैतिक मूल्ये ओळखून त्यांची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशले, बातम्या संपादन योग्यतेत दक्षता, आणि मराठीत व्यावसायिक शब्दांचे विस्तार करणे, यात्रेत व्यावसायिक संदर्भात संवाद सुचारूप बनवण्यात विद्यार्थी सक्षम होतील.

Unit	Content
I **साहित्यिक मराठी**	**गद्य विभाग** ➢ चिरंतन मूल्ये : ए. पी. जे. अब्दुल कलाम ➢ उद्योजकतेविषयी : नारायण मूर्ती ➢ नक्षत्रांचे देणे : श्रीनिवास ठाणेदार **पद्य विभाग** ➢ पसायदान : संत ज्ञानेश्वर ➢ दोन पर्याय : दिलीप कुलकर्णी ➢ विश्वशांती : दिनेश काळे
II **व्यावहारिक मराठी**	➢ इंटरनेट आणि मराठी भाषा : डॉ.नंदकिशोर मोरे ➢ वृत्त संपादन : प्रभाकर कोंडबत्तुनवार ➢ पारिभाषिक शब्दावली (वाणिज्य विषयक)

Books Recommended (संदर्भ ग्रंथ):

१. शब्द साधना भाग -२
२. अदम्य जिद्द : ए- पी- जे- अब्दुल कलाम
३. अ बेटर इंडिया अ बेटर वर्ल्ड : नारायण मूर्ती
४. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे
५. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – III

Physical Education – III (BCABR 3.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To understand and distinguish between skill-related and health-related physical fitness components.
2) To develop knowledge and practical skills in athletics, specifically in throwing events such as Shot Put, Discus Throw, and Javelin Throw.

Learning outcome: After learning this course, students will be able to:

1) **Explain** the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating)
2) **Demonstrate** and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating)

Unit	**Content**
I	Yogasana – Meaning, Types of Asanas, Benefits of Yogasana
II	**Asanas (Postures):** (Practical) i) Standing Asanas - Tadasana, Vrukshasana, Virbhadrasana ii) Sitting Asanas - Padmasana, Vajrasana, Ardha Matsendrasana iii) Lying Asanas a) Supine Position – Naukasana, Setu Bandhasana b) Prone Position – Bhujangasana, Shalbhsana **Relaxing Asanas:** Shavasana, Makarasana

Books Recommended:

1. **Iyengar, B.K.S. (2001).** *Light on Yoga*. HarperCollins Publishers.
2. **Saraswati, Swami Satyananda (2008).** *Asana Pranayama Mudra Bandha*. Yoga Publications Trust.
3. **Desikachar, T.K.V. (1999).** *The Heart of Yoga: Developing a Personal Practice*. Inner Traditions.
4. **Hatha Yoga Pradipika by Swami Muktibodhananda (2012).** Yoga Publications Trust.
5. **Sivananda, Swami (2004).** *The Complete Illustrated Book of Yoga*. Three Rivers Press.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

Business Law (BCABR 4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objectives:

1. To enable students to understand the basic mercantile law that governs contracts in India
2. To equip students with the knowledge of limited liability partnership as a way of business
3. To familiarize students with the concept of consumerism and the relevant consumer law
4. To provide students with an overview of the banking law in India.

Learning Outcomes: After learning this course, students will be able to

1. **Remember** key provisions of Indian Contract Act and special contracts.
2. **Demonstrate** an understanding of Limited liability partnership and apply legal provisions for incorporating an LLP.
3. **Understand** and use the legal provisions available to consumers in India.
4. **Analyse** the banking structure and comment on the role of Banks

Unit	Content
I	**INDIAN CONTRACT ACT, 1872** Essential elements of a valid contract, Capacity to contract, Performance of a contract, Discharge of contract, Remedies for breach of contract **Contract of Indemnity** – Definition, Rights of indemnity holder **Contract of Guarantee** – Definition, Rights of surety, Extent of Surety's liability **Contract of Bailment** – Definition, Kinds, Duties of Bailer and Bailee, **Contract of Pledge** – Definition, Rights and duties of Pawnor and Pawnee
II	**Limited Liability Partnership Act, 2008** – Meaning and Nature of LLP, features of LLP, small LLP and its advantages, Key Highlights of LLP (Amendment) Act, 2021, Process of incorporation of LLP (with recent amendments), Registration of LLP and effect of registration, Provisions relating to name of LLP. Definition of partner, Qualification and disqualifications of becoming partner, designated partner, liability of partner. Conversion from Partnership firm into LLP – procedure for conversion.
III	**Consumer Protection Act, 2019** Definitions – Complaint, Complainant, Consumer, Person, Service, misleading advertisement, Deficiency in service, Unfair trade practices. Rights of consumers; Procedure to file complaint; Remedies available to consumers Consumer Protection Councils – Central, State and District Councils; Consumer Disputes Redressal machinery- District Forum, State Commission, National Commission- their jurisdiction. **Relevant Case studies**
IV	**Banking Law** Indian Banking Structure; Commercial banks, Functions of commercial banks; Effects of nationalization of commercial banks, RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; rights of bankers, obligations of bankers Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Reserve Fund; Cash reserve; Powers of RBI to give directions

Books Recommended:

1. **Business Laws,** Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Business Laws,** Sushma Arora; Taxmann's (11th Edition)
3. **A Manual of Business Laws,** Dr S N Maheshwari; Himalaya Publishing House
4. **Banking Law and Practice,** E Gordon, K Natarajan

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

Financial Accounting – II (BCABR 4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 =100	Group: Major Core

Objective:

1. To understand the preparation of financial statements for joint stock companies in compliance with statutory provisions and analyze the impact of company law amendments on financial reporting.
2. To gain insight into the issuance, forfeiture, and re-issue of shares in companies, and develop proficiency in journalizing related transactions.
3. To comprehend the concept of profit prior to incorporation and its significance in financial reporting, and develop skills in allocating pre-incorporation and post-incorporation profits.
4. To understand the principles and practices of consignment accounting, including the roles of consignor and consignee, and develop the ability to prepare related journals and ledgers.

Learning Outcomes: After learning this course, students will be able to –

1. **Interpret** and **apply** the provisions of the Companies Act, 2013, to prepare financial statements for joint stock companies and evaluate the implications of amendments on reporting practices.
2. **Demonstrate** the ability to analyze various methods of share issuance, record transactions related to share application, allotment, and calls, and journalize the forfeiture and re-issue of shares, considering different scenarios and effects on company capital.
3. **Differentiate** between pre-incorporation and post-incorporation profits, prepare trading and profit and loss accounts reflecting both types of profits, and apply appropriate allocation methods for expenses, analyzing the impact on financial statements.
4. **Demonstrate** proficiency in distinguishing consignment transactions from sales, preparing journals and ledgers for consignor and consignee, calculating various commissions, and valuing closing stock, considering factors such as damaged goods.

Unit	Content
I	**Final Accounts of Public and Private Limited Companies:** **Theory:** Meaning of Joint Stock Company, Characteristics, Merits and Demerits, Statutory Provision regarding preparation of Companies Final Account as per Amended Companies Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend. **Practical Problems:** Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	**Issue and Forfeiture and Re-issue of Shares:** **Theory:** Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares **Practical Problems:** Preparation of Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro- rata method, Forfeiture of Shares and Re-issue of Forfeited Shares
III	**Profit Prior to Incorporation:** **Theory:** Meaning of Profit Prior to Incorporation, Need, Importance, Advantages and Disadvantages of Profit-Prior to Incorporation, Meaning of Standing Ratio and Sales Ratio, Meaning of Un-common Expenses. Basis of Allocation of Expenses. **Practical Problems:** Preparation of Trading and Profit and Loss Accounts Showing Pre-Incorporation and Post-Incorporation Profit.
IV	**Consignment Account:** **Theory:** Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.

	Practical Problems: Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock.

Books Recommended:

1. **Financial Accounting,** Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting,** Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting,** Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

Monetary Economics (BCABR 4.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective:

1. To help students understand the basic concepts related to money and the importance of money in growth and welfare.
2. The core objective is to provide the students with an understanding of apex banking institution, commercial banks, modern digital banking systems and other financial institutions
3. To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks
4. To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the concepts of money, paper currency, methods of issue, Fisher's Quantity Theory, facilitating their ability to analyze their significance in economic contexts.
2. **Correlate** how changes in money supply can lead to changes in the dynamic economic system and analyze the measures taken by RBI to combat economic fluctuations
3. **Classify** the working of various banking institutions in the country and their functioning.
4. **Evaluate** parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy.

Unit	Content
I	**Money in Economics** • Money - Meaning, Evolution of Money, Functions of Money • Paper Currency - Meaning, Merits, Demerits • Methods of note issue - Fixed Fiduciary Method - Merits & Demerits, Proportionate Reserve Method - Merits & Demerits, Minimum Reserve Method - Merits & Demerits • Fisher's Quantity Theory of Money and Criticism
II	**Central Bank (Reserve Bank of India) and Commercial Banks** • Reserve Bank of India - History, Meaning & Functions, • Role of Central Bank in a Developing Economy • Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends • Indian Banking System - Introduction and Structure of Indian Banking System, • Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women. • Non-Performing Assets - Concept, Causes, Consequences & Remedies
III	**Various Banking Institutions** • Development Banks – NABARD, EXIM Bank: Meaning, Functions • Cooperative Banks – Concept, functions • NBFC – Concept, functions • Payment Banks – Introduction, Concept, Functions • Neo Banks – Introduction, Concept, Functions
IV	**National Income** • National Income – Meaning and Concepts of GDP, NDP, GNP, NNP (at factor cost and market price), Methods of Measurement of National Income, Limitations, National income is not a true indicator of welfare, Concept of Circular flow of national income, Impact of Growing global income inequalities. • Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation

	• Deflation – Meaning, Causes, Effects, Remedies. • Business Cycle – Meaning, Features, Phases, Financial crisis 2008

Books Recommended:

1. **Financial Institutions and Markets,** Agrawal & Gupta, Kalyani Publishers(2015).
2. **Money, Banking, Trade & Public Finance,** M. V. Vaish, New Age International Pvt. Ltd, Latest Edition.
3. **Modern Banking,** Vaish, M.C., Oxford & IBH Publishing Co., New Delhi.
4. **Money, Banking and International Trade,** K.P.M. Sundaram, Sultan Chand, New Delhi.
5. **Money and Financial System,** P.K. Deshmukh, Phadke Prakashan.
6. **Modern Banking,** Sayers, Oxford, Clarendon Press.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

Computer Fundamentals (BCABR 4.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To understand the basic concepts of computer Organization and Architecture.
2. To analyze the interaction between hardware and software to optimize system performance
3. To explore on the operating system facilitates navigation through files and directories.
4. To apply the different protocols to transmit the data over the internet with the help of network.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the fundamentals of different components of computer with memory hierarchy.
2. **Analyze** the needs of hardware and software required for a computation task.
3. **Explore** different types of operating system with its functions.
4. **Apply** networking concept involves configuring Hardware and software to establish connections between devices.

Unit	Content
I	**Computers:** Basic Organization of Computer, Generation of Computer, Classification of Computer, Computer Organization and Architecture: Processor & Memory-Types of Processor, Memory Structure – Primary & Secondary, Input, Output Devices.
II	**Computer Software and Hardware:** Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.
III	**Operating Systems:** Introduction, History of operating systems, Functions of operating systems, Process management, Memory management, File management, Device management, Security management, Types of operating systems, Providing user interface, Popular operating systems.
IV	**Network:** Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. **Internet:-** Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.

Books Recommended:

1. Computer Fundamentals, P. K. Sinha, BPB Publication, New Delhi

2. Fundamentals of Computers, E Balgurusamy

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Semester – IV

Human Resource Management (BCABR 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To **acquaint** students with the techniques and principles to manage human resource of an organization.
2. To **learn** the basic concepts and frameworks of human resource Management (HRM).
3. To **understand** the role of HR in an effective business administration.
4. To **improve** critical thinking skills of the students about HRM System as a tool for organizational success.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the Aspects of HRM in an organization.
2. **Analyze** the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance.
3. **Examine** the impact of effective leadership perspectives on organizational performance.
4. **Understand** the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal.

Unit	Content
I	**Introduction to HRM-** Meaning, Definition, Scope, Objectives, Functions of HRM, Importance of HRM, Role of H.R. Manager, Qualities of a HR manager and Future of HRM.
II	**H.R. Planning:** Meaning, Benefits of H R Planning. Recruitment: Meaning, Definition, Sources, **Selection:** Meaning, Techniques, Interview: Types, Objectives, Induction: Meaning, Objectives, **Placement:** Meaning, Objectives.
III	**Training & Development:** Meaning, definition, importance, need, Methods of Training, types of training, Training Need Analysis. Absenteeism. Meaning, Reasons, Promotions: Meaning, Basis of Promotion, Transfer: Meaning, Reasons.
IV	**Job Analysis:** Concept, Role, Techniques, Job Evaluation: Concept, Objectives, Process, Job Specification: Meaning, Elements, Job Description: Meaning, Elements. Performance Appraisal: Meaning, Objectives, Purpose, Process, Various Modern methods of Performance Appraisal.

Books Recommended:

1. **A Text book of Human Resource Management,** C. B. Mamoria & S. V. Gankar. Himalaya Publishing House
2. **Personnel and human Resource management -** Text & cases, P Subba Rao, Himalaya Publishing House
3. **Human resource Management,** P. Jyothi, Oxford University Press.
4. **Human Resource and Personnel Management –** Text and cases, K. Aswathappa, Publication.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

<table>
<tr><th colspan="4">Indirect Taxes (BCABR 4.4.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Elective</td></tr>
<tr><td colspan="4">Objective:
1. To develop an understanding of the indirect tax structure in India, the need for introduction of GST and conceptual understanding about the provisions of GST law.
2. To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Understand the dynamic nature of indirect taxation, under the scope and applicability of GST.
2. Analyze the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Introduction to Indirect Taxes:
Salient features of Indirect Taxes, need, importance and advantages (GST, Customs, Excise, VAT), Concept of aggregate turnover. Persons liable for registration, persons not liable for registration, procedure for registration & compulsory registration in certain cases.
Registration of GST: Determination of aggregate turnover and eligibility of a dealer for registration under GST (Numerical Problems).</td></tr>
<tr><td>II</td><td colspan="3">Concept of Supply & ITC under GST:
Supply, Forms of supply & Consideration. (Theory)
ITC – Eligibility and conditions for taking ITC, Utilization of ITC, blocked credits.
Charge of GST-Inter-State & Intra-State supply, extent and commencement of GST Law.
Levy and collection of CGST & IGST (Sec.5 of IGGST and Sec.9 of CGST)
Computation of value of taxable supply and calculation of admissible ITC and utilization of ITC. (Numerical Problems)</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Indirect Taxes – Law & Practice, V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi
2. Students Guide to Indirect Taxes, CA Vineet Sodhani, Taxmann Publications
3. Taxation (Indirect Taxes), ICAI CA- Intermediate Study Module
4. Comprehensive Guide to Indirect Tax Laws, Yogendra Bangar
5. Systematic Approach to GST, Girish Ahuja & Ravi Gupta</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

ESG Investing India (BCABR 4.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective

Objective:

1. To make students aware about the concept of ESG Investing in India and its importance in the present-day world.
2. To make the students understand about the factors affecting ESG investing in India.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the concept of ESG Investing in India and its importance in the present-day world.
2. **Understand** the impact of ESG factors and apply them for investment considerations.

Unit	Content
I	**Overview of ESG Investing in India:** Key concepts -ESG, definition of ESG investment and different approaches to ESG investing, responsible investment, socially responsible investment, sustainable investment, best-in-class investment, ethical/values-driven investment, thematic investment, green investment, social investment, shareholder engagement, corporate social responsibility and triple bottom line (TBL) accounting. The key drivers and challenges for ESG integration among key stakeholders: asset owners, asset managers, fund promoters, financial services, policymakers and regulators, investees, government, civil society and academia.
II	**Factors to ESG and their relationships:** Environment Factors: Relationships between business activities and environmental issues, impact of environmental factors on business strategies and policies. Social Factors: The relationships between business activities and social issues, including globalization; automation and artificial intelligence (AI); inequality and wealth creation; digital disruption, social media, and access education; changing demographics; urbanization; and religion. Impact of social factors on business strategies and policies. Governance Factors: Key characteristics of effective corporate governance, reporting and transparency; financial integrity and capital allocation; business ethics. Impact of governance factors on business strategies and policies.

Books Recommended:

1. **ESG - Principles and Practice,** ICSI Module
2. **Demystifying ESG -** Garima Dadhich, Ravi Raj Atrey; Taxmann (1st Edition 2024)
3. **ESG matters - How to Save the Planet, Empower People, and Outperform the Competition -** David Brown, Debra Brown (2021)

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

<table>
<tr><th colspan="4">Advanced Business Writing Skills (BCABR 4.5.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skills Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To Develop Advanced Business and Academic Writing Skills
2. To Develop Functional English Skills
3. To develop Analytical and Presentation skills.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:
1. CO1 and CO2 – Unit I- will achieve the attaining of CO1, CO2 and CO3- Understand, apply and analyse by asking questions on correspondence.
2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6- Unit II- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20 Marks)</td><td colspan="3">i) Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report
ii) E-mail writing
iii) Drafting of Notice and agenda of a meeting
iv) Job application with Bio-data</td></tr>
<tr><td>II
(15 Marks)</td><td colspan="3">Non-textual:
i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Make a precis of a given passage to one-third of its length and give a suitable title to it.
iii) Idioms and phrases-make sentences using the idioms and phrases.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Business Communication – Urmila Rai, S.M. Rai – (Himalaya Publishing House)
2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)
3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

<table>
<tr><th colspan="4">Soft Skills (BCABR 4.5.2)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skills Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas.
2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Effectively compose various types of reports and e-mails following professional standards and Draft clear and concise notices and agendas for official meetings.
2. Write engaging press releases and news reports adhering to journalistic standards, Summarize information effectively within specified word limits, Expand upon given ideas coherently and concisely.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">i) Definition and types of Soft Skills.
ii) Importance of Soft Skills for the job market.
iii) Important Soft Skills for success.</td></tr>
<tr><td>II</td><td colspan="3">i) Interpersonal Skills- Communication skills, team-work, motivation, dependability and problem-solving, confidence.
ii) Emotional Intelligence Skills- Stress Management, task delegation, planning, problem solving, empathy, patience.
iii) Leadership Skills-Accepting responsibility, Planning, delegation of work, crisis management, decision making, coordination, risk taking ability.</td></tr>
<tr><td colspan="4">Books Recommended:
1. Soft Skills – Personality Development for Life Success by Prashant Sharma; BPB Publications
2. Personality Development and Soft Skills by Shikha Kapoor; IK International</td></tr>
</table>

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Semester – IV

<table>
<tr><th colspan="4">Turning Points – A Journey through Challenges (BCABR 4.6)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Ability Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To develop the comprehension and understanding skills of students.
2. To motivate students to acquire good values.
3. To develop the creative skills of students.
4. To develop the analytical and application skills of students.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy:
1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.
2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6 – Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20M)</td><td colspan="3">i) When Can I Sing a Song of India?
ii) My Ninth Lecture at Anna University
iii) Seven Turning Points of my Life
iv) The Interactive President</td></tr>
<tr><td>II
(15M)</td><td colspan="3">Non-textual
i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Write a paragraph in (60-75) words on any one of the given topics (Any one out of four based on Famous personalities, social topic, current topics, environment)
iii) One word substitution with multiple choices in brackets</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Turning Points – A Journey through Challenges by Dr. A. P. J. Abdul Kalam</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – IV

Physical Education – IV (BCABR 4.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To provide students with an understanding of the concept and benefits of yogasana, pranayama, meditation, and Suryanamaskar.
2) To enable students to learn and practice various pranayama techniques, meditation practices, and the sequence of Suryanamaskar.

Learning outcome: After learning this course, students will be able to:

1) **Explain** the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying)

2) **Demonstrate** and practice different types of pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari), perform Om chanting, and execute the 12 poses of Suryanamaskar accurately, while evaluating their effects on respiratory health, mental focus, relaxation, physical fitness, and flexibility. (Applying, Analyzing, Evaluating)

Unit	**Content**
I	Yogasana – Meaning and Benefits of Pranayama
II	Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar

Books Recommended:

1. **Iyengar, B.K.S. (2001).** *Light on Yoga*. HarperCollins Publishers.
2. **Saraswati, Swami Satyananda (2008).** *Asana Pranayama Mudra Bandha*. Yoga Publications Trust.
3. **Sivananda, Swami (2004).** *The Complete Illustrated Book of Yoga*. Three Rivers Press.
4. **Vasudevan, M. (2015).** *Yoga for Health and Peace*. Khel Sahitya Kendra.
5. **Desai, R.S. (2010).** *Yoga and Meditation: A Holistic Approach to Perfect Homeostasis*. Sports Publication.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – V

Industrial Relations & Labour Law (BCABR 5.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective: After completing this course students will be able to:

1. Understand and explain key concepts of industrial relations and labour legislations in India.
2. Interpret legal terminology and core concepts such as industrial dispute, lay-off, retrenchment, closure, strike, and lockout.
3. Describe the roles and functions of institutional mechanisms like Works Committees, Grievance Redressal Committees, Conciliation Officers, and Industrial Tribunals.
4. Discuss legal protections and benefits available to women employees under the Maternity Benefit Act and other provisions regarding equality and empowerment.

Learning Outcome: After successful completion of this course, students will be able to:

1. Define and appropriately use key legal terms related to industrial relations and labour law.
2. Evaluate the effectiveness of statutory mechanisms for dispute resolution and worker representation.
3. Identify rights and obligations under labour laws relating to working conditions, employee safety, and welfare measures.
4. Demonstrate understanding of gender-specific labour protections and assess the impact of laws aimed at the empowerment of women in the workplace.

Unit	**Content**
I	**Industrial relations-**Introduction, objectives and importance of industrial relations, aspects of industrial relation, maintenance of industrial peace, industrial democracy, factors affecting industrial relations. Industrial relations code 2020- Key aspects, meaning of industry, industrial dispute Bi-partite committees (Works committee, Grievance Redressal Committee), standing orders, lay-off, retrenchment, Closure- basic rules. Strikes and lockouts- basic rules**.**
II	**Laws relating to wages-** Highlights of Code on Wages, 2019, definition of wages, concept of minimum wages, timely payment of wages, working hours, overtime, maintenance of registers and records, rules for authorized deductions and fines from wages, concept of bonus and rules for bonus, non-discrimination provisions and women empowerment, impact of wages code on workers, impact of wages code on employers, leave encashment provisions under the OSH & WC Code.
III	**Laws relating to work conditions-** Occupational, Safety, Health and Working Conditions Code 2020. Key aspects of the OSH code, registration of establishment, duties of employer, safety committees and safety officers, Provisions regarding workers health, safety and welfare, Notice of certain accident, dangerous occurrences, and certain diseases. Women Working at Night and Safety of Employment of Women in Dangerous Operations, Provisions for Contract Labour
IV	**Social security measures-** Code on Social Security, 2020- overview Meaning of gratuity, rules for payment of gratuity, meaning of occupational disease, accident arising in course of employment, permanent partial disablement, permanent total disablement, benefits to be provided for disablement key aspects of maternity benefits under social security code- Prohibition on employment of women during certain periods, right to payment of maternity benefit, Dismissal during pregnancy Social security schemes for gig workers. Employees compensation- Employer's liability for compensation to employee for injury.

Books Recommended:

1. **Industrial Relations & Labour laws for Managers,** Parul Gupta; 2nd edition, Taxmann's
2. **Business & Industrial Law**, Prof P. Saravanel; Himalaya Publishing House
3. **Industrial Relation & Labour Law,** P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons.
4. **Dynamics of Industrial Relations,** C.B.Mamoria, Satish Mamoria, P.Subba Rao; Himalaya Publishing House

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – V

Cost Accounting (BCABR 5.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective: This course exposes the students to the basic concepts and the tools used in cost accounting.

Learning Outcome: After successful completion of this course, students will be able to:

1. To Apply the principles of cost accounting to prepare cost sheets and tender sheets for different business scenarios.
2. To Apply reconciliation techniques to prepare statements of profit between cost and financial accounts.
3. To Analyse different types of contracts to determine cost recognition and profit calculation.
4. To Analyse the treatment of losses and by-products in different stages of a production process.

Unit	Content
I	**Cost Sheet and Tender Sheet:** **Theory:** Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet. **Practical Problems:** Preparation of Cost sheet and Tender Sheet.
II	**Reconciliation Statement of Profit:** **Theory:** Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. **Practical Problems:** Preparation of Recompilation Statement of Profit of Cost Sheet and Financial Account by various methods.
III	**Contract Account:** **Theory:** Meaning of Contract, Types of Contracts, Objectives, Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing. **Practical Problems:** Preparation Contract Account for including Completed Contract and Incomplete Contract.
IV	**Process Account:** **Theory:** Meaning of Process, Characteristics, Advantages and Disadvantaged of Process, Meaning of Normal Loss, Abnormal Loss and By-product. **Practical Problems:** Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains.

Books Recommended:

1. **Cost Accounting,** Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.
2. **Cost Accounting,** Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.
3. **Cost Accounting,** Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015
4. **Cost Accounting,** Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001.

Name of Course: B.Com. (Accounts and Business Regulation)

SEMESTER V

AI in Accounting (BCABR 5.3.1)			
Teaching Hours: 60	Total Credits: 04	Total Marks: 70 + 30 = 100	Group: Major Elective

Objectives: To understand the role of AI in modern accounting system and its application in various areas like auditing, taxation and fraud detection similarly to evaluate the ethical legal and professional implication for effective use in future accounting environment.

Learning Outcomes:

1. Explain the basic concepts of Artificial Intelligence and its role in modern accounting systems**,** including the evolution, importance, and limitations of AI in the accounting profession.

2. Apply knowledge of Artificial Intelligence to identify and explain its applications in various accounting areas such as auditing, taxation, financial reporting, and fraud detection.

3. Analyze different AI tools and technologies used in accounting**,** including data analytics, robotic process automation, and cloud-based accounting systems.

4. Evaluate the ethical, legal, and professional implications of Artificial Intelligence in accounting and propose strategies for effective use of AI in the future accounting environment.

Unit	Content
I	**Introduction to Artificial Intelligence and Accounting** 1. Meaning and Concept of Artificial Intelligence (AI) 2. Evolution and History of AI 3. Basic Concepts of AI: Machine Learning, Deep Learning, Natural Language Processing, Robotics 4. Difference between AI, Machine Learning and Automation. 5. Meaning and Nature of Accounting Information Systems (AIS) 6. Role of Technology in Accounting 7. Difference between Traditional Accounting and AI-based Accounting 8. Importance and Benefits of AI in Accounting Profession 9. Limitations and Challenges of AI in Accounting
II	**Applications of Artificial Intelligence in Accounting** 1. AI in Bookkeeping and Automated Accounting 2. Intelligent Accounting Automation: Automated ledger posting, smart reconciliation of accounts & AI-based expense categorization 3. AI in Financial Reporting 4. AI in Auditing and Fraud Detection 5. AI in Taxation and Tax Compliance 6. AI in Budgeting and Forecasting 7. AI in Cost and Management Accounting 8. AI in Risk Management and Financial Analysis
III	**AI Tools and Technologies Used in Accounting** 1. Introduction to AI-based Accounting Software 2. AI-Based Accounting Software: Introduction to AI features in modern accounting tools such as TallyPrime, Zoho Books & QuickBooks 3. Cloud Accounting and AI Integration 4. Data Analytics in Accounting 5. Robotic Process Automation (RPA) in Accounting 6. Chatbots and Virtual Assistants in Finance 7. AI for Invoice Processing and Expense Management 8. Predictive Analytics in Financial Decision Making 9. Emerging Trends in AI Accounting: Intelligent auditing, AI-driven taxation systems & Real-time financial reporting.

IV	**Ethical, Legal and Future Aspects of AI in Accounting** 1. Ethical Issues in Artificial Intelligence 2. Data Privacy and Security in AI Systems 3. Legal and Regulatory Issues in AI Adoption 4. Impact of AI on Accounting Profession and Employment 5. Role of Accountants in AI-driven Environment 6. Future Trends of AI in Accounting 7. Skills Required for AI-enabled Accountants 8. Opportunities and Challenges for the Accounting Profession 9. Ethical and Legal Issues: Data privacy in financial systems, Ethical issues in AI decision making & Regulatory framework in India.

Books Recommended:

1. **Maheshwari, S. N. & Maheshwari, S. K.** – *Accounting Information Systems*, Vikas Publishing House.
2. **Gupta, P. K.** – *Management Information Systems*, Sultan Chand & Sons.
3. **Dr. Jawaharlal** – *Accounting for Management*, Himalaya Publishing House.
4. **Kumar, V. Rajaraman** – *Artificial Intelligence*, PHI Learning Pvt. Ltd.
5. **Dr. V. Rajaraman & Dr. T. Radhakrishnan** – *An Introduction to Artificial Intelligence*, PHI Learning.
6. **Agarwal, B. L. & Bharat Agarwal** – *Computer Applications in Business*, Sultan Chand & Sons.

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Semester – V

Accounting for Banking and Insurance (BCABR 5.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Elective

Objective: To create an understanding of Banking Company Accounts and Insurance Company Accounts in view of the latest changes taken place in their accounting practices.

Learning Outcome:

1. To Apply basic banking concepts like ECS, RTGS, NEFT, and IMPS to real-world banking transactions and daily financial operations.
2. To Analyze the role and functions of banks, types of deposits, loans, incomes, and expenses to interpret banking financial statements.
3. To Analyze the impact of salvage stock, slow-moving stock, and poor-selling stock while preparing insurance claims.
4. To Apply the format and principles to prepare Revenue Accounts, Profit and Loss Accounts, and Balance Sheets for general insurance companies.

Unit	Content
I	**Introduction and Basic Calculations:** **Theory:** New Concepts in Banking like ECS, RTGS, NEFT, IMPS its Advantages and Disadvantages, Meaning of Simple Interest, Compound Interest, Fixed Deposits, Recurring Deposits, Saving Deposits, Current Deposits its Advantages and Disadvantages **Practical Problems:** Calculation of Bank Interest on Saving, Fixed and Recurring Deposits, Calculations of Rate of Interest and EMI on Loans, Calculation of Maturity Value of Fixed Deposits and Recurring Deposits.
II	**Final Account of Banking Company:** **Theory:** Meaning of bank, Introduction and History of Banks, Function and Role of Bank, Introduction of Various types of Deposits, Introduction of various types of Loans, Introduction of various incomes of Banks, Introduction of various Expenses of Bank. Introduction of E-Banking. **Practical Problems:** Preparation Profit and Loss A/c and Balance Sheet as per the Banking Company Act, 1949
III	**Fire Insurance Claim:** **Theory:** Meaning of Insurance, Types of Insurance, Procedure of Submitting and Sanctioning Fire Insurance Claim. Meaning and Memorandum Trading Account, Gross Profit, Average Gross Profit, Weighted Average Gross Profit, Salvage Stock, Poor Selling Line Stock, Slow Moving Stock. Treatment to Salvage Stock, Poor Selling Line Stock and Slow Moving Stock while making Accounts. **Practical Problems:** Calculation of Loss of Stock, Amount of Claim Submitted to Insurance Companies, Calculation of Loss of Profit.
IV	**Final Accounts of General Insurance Companies:** **Theory:** Meaning and Concept of Insurance, Types of General Insurance, Meaning, Advantages and Disadvantages of Fire, Accidental and Marin Insurance, Concepts of Insurer, Insured, Insurance Policy, Insurance Contract, Premium and Claims. Meaning and concepts of Commission, Commission on Reinsurance, Re-insurance, Additional Reserve and Reserve for Unexpired Risk. **Practical Problems:** Preparation of Revenue Accounts for Fire Insurance, Accidental Insurance and Marine Insurance, Profit and Loss Account and Balance Sheet.

Books Recommended:

1. **Banking and Insurance,** Agarwal, O.P., Himalaya Publishing House.
2. **Financial Services Banking and Insurance,** Satyadevi, C., S. Chand Publication.
3. **Practical and Law of Banking,** Suneja, H.R., Himalya Publishing House.
4. **Elements of Banking Law,** Chabra, T.N., Dhanpat Rai and Sons.
5. **Elements of Banking and Insurance,** Jyotsna Sethi and Nishwan Bhatia, PHI Learning.
6. **Financial Accounting,** Dr. V. K. Goyal, Excel Books Publications.

7. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.

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Semester – V

Indian Economy (BCABR 5.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To broadly provide an understanding to the students about the core concepts in Indian Economy.
2. To enable the students to in comprehending the importance of digitalization towards agricultural growth along with providing knowledge of crucial agricultural concepts.
3. To provide an understanding to students with regard to the role of industry and the various challenges faced in the sector along with the importance of MSME's and pertinent problem of industrial sickness.
4. To provide an understanding about various challenges and opportunities in diverse service sector path along with the support mechanism provided by the government for start-up and entrepreneurship especially for gender empowerment.

Learning Outcome:

1. Students will be able to understand and evaluate the challenges faced in the country's development path due to regional imbalances.
2. Students will be able to analyze the crucial role of agricultural sector in the Indian economy along with the ability to apply there understanding towards a progressive path in the sector.
3. Students will be able to relate the theoretical concept with the real-life situation of Indian industry and the application of policies and government initiative in shaping the Future of Indian Industry.
4. Students will be able to generate ideas towards creation of self-employment opportunities with the knowledge of various government schemes for start-up and opportunities provided by different sub-sectors in service industry.

Unit	Content
I	**Indian Economy** 1. Indian Economy: - Broad Features, It's current challenges 2. Overview of Indian Economic planning: - Achievement and Failures; NITI Aayog: Concept, role 3. Youth unemployment: Meaning of unemployment, types of unemployment, Concept of youth unemployment, factors contributing to youth unemployment. 4. Regional imbalance: Meaning, Importance of regional imbalances in context to development, case study of regional imbalance with reference to Vidharbha.
II	**Indian Agriculture** 1. Role of Agriculture in Indian Economy 2. Green Revolution: Impact and Constraints 3. NABARD: Introduction, Objectives, functions 4. Digital Agriculture: Meaning, benefits and current initiatives. 5. Low Agriculture Productivity in India: Causes, effects & suggestions towards the same. 6. Agricultural marketing: Meaning, Problems, Remedies
III	**Indian Industry** 1. Role of Industrialization in the Indian Economy 2. New Industrial Policy, 1991 3. Public Sector Industries, Private Sector Industries: - Meaning, problems, remedies 4. MSME: - Introduction, Features, Role, Government Initiatives for MSME 5. Industrial Sickness: Meaning, Causes, Effects and Remedies.
IV	**Indian Service Sector & Government Schemes for Women Empowerment** 1. Nature, Scope and Importance of Service Sector in Indian Economy 2. IT Sector- Importance, Challenges and Opportunities. 3. Banking and Insurance sector- Importance, Challenges and Opportunities 4. Travel & Tourism Sector - Importance, Challenges & Opportunities 5. Hospitality Sector - Importance, Challenges & Opportunities

	6. Government Schemes for Start-ups in India for women: - Overview, benefits.

Books Recommended:

1. **Indian Economy,** Datt & Sundharam, S Chand, 6th Revised Edition, 2013.
2. **The Indian Economy,** Sanjiv Verma, For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, 2nd Edition, 2013.
3. **Economic Policy Reforms and the Indian Economy,** Anne Krueger, University of Chicago Press, 2nd Edition 2002.
4. **The Indian Economy: Problems and Prospects,** D. R. Gadgil, Oxford University Press, 2011.
5. **The Indian Challenge,** Sage India, Ashoka Chandra & M. K. Khanijo, 1st Edition, 2009.
6. **Globalization And Indian Economy,** R. Chaddha, Sumit Enterprises, 2011.
7. **Indian Economy Since Independence,** Edited By Uma Kapila, Academic Foundation, 14th Edition 2002.
8. **Indian Economy,** M. B. Shukla, Taxmann Allied Services Pvt. Ltd., 2012.
9. **Indian Economy, Ramesh Singh,** McGraw Hill Education,2020.
10. **Indian Economy,** V.K. Puri & S.K. Mishra, Himalaya Publishing House (2022).

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Semester – V

Database Management System (BCABR 5.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To understand the fundamentals of database environments, data processing, DBMS components.
2. To analyze database terminology, architectural models, and the functions of a Database Administrator
3. To explore the E-R model and database development process and the transformation of ER diagrams into relational and hierarchical structures.
4. To evaluate Understand the principles of normalization, Codd's 12 rules, Backup and Recovery.

Learning Outcome: After learning this course, students will be able to –

1. **Understand** the functions and benefits of different database environments and DBMS components to effectively manage and process data.
2. **Analyze** to understand their impact on efficient database management and organization.
3. **Apply** the concepts of the E-R model and transform logical database structures into relational and hierarchical models.
4. **Evaluate** the impact of normalization, Codd's 12 rules, and database languages on improving database efficiency, data integrity, and management in RDBMS environments

Unit	**Content**
I	Database environment, Data processing, Traditional and DBMS environment, Database system, Types of databases - Centralize, distributed, Database management system, Components of DBMS, DBMS elements, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS
II	Terminology of File- Field, Record, File, key field, Non key field, Association between fields, The three tire architecture, Three level architecture, Database administration – Roles, Functions and responsibilities of DBA.
III	The E-R Model – Data models, Entities, attributes and relationship, Logical and Physical database design, Mapping Cardinalities, Database development process, Database development life cycle. Integrity constrains. Transforming ERR diagrams into relations, tree structure and hierarchical.
IV	Normalization, Codd's 12 rules, hierarchical database structure, Network database structure, Relational database structure RDBMS. Database Languages – DDL, DML, DCL, Concurrency control, Backup and Recovery.

Books Recommended:

1. **Database System Concept,** Korth and Sudarshan, McGraw Hill, New Delhi
2. **An Introduction to Database System,** Bipin C. Desai, Galgotia Publications Ltd, New Delhi
3. **Database Management System,** R. Panneerselvam, PHI, New Delhi

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Semester – V

Logistics and Supply Chain Management (BCABR 5.4.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. Logistics and supply chain management equip individuals with the skills to understand and manage the complex systems involved in moving goods and services from origin to consumer.
2. To gain deeper insights into logistics and supply chain management.
3. To highlight the integrated nature of working in logistics and supply chain industry.
4. This knowledge allows for improved efficiency, cost reduction, and enhanced customer satisfaction.

Learning Outcome: On successful completion of the course students will be able to-

1. **Understand** the basic concepts of logistics and supply chain management.
2. **Understand** tools of Supply Chain Performance Measurement.
3. **Apply** Knowledge of IT in managing global issues & challenges in Logistics & Supply Chain Management.
4. **Prepare** students to work in logistics and allied industries.

Unit	Content
I	**Introduction to Logistics Management** - Meaning, Evolution, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Objectives of Logistics, Importance of Logistics, Scope of Logistics. **Introduction to Supply Chain Management**: - Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain.
II	**Elements of Logistics Mix -** Transportation, Warehousing & Packaging: - Introduction, Principles and Participants in Transportation, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Types of Warehouses, Warehousing Strategies, Objectives of Packaging, Functions/Benefits of Packaging.
III	**Inventory Management, Logistics Costing & Performance Management** - Meaning, Objectives, Functions, Importance, Techniques of Inventory Management. **Logistics Costing**: - Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing. **Performance Measurement in Supply Chain**: - Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement.
IV	**Information Technology in Logistics**: - Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Principles of Logistical Information System, Types of Logistical Information System. Emerging technologies in Logistics and Supply chain management. **Logistics in the Global Environment**: - Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Issues and Challenges in Logistics and Supply Chain Management.

Books Recommended:

1. **Logistics and Supply Chain Management,** MacMillan 2003, 1st Edition
2. **Supply Chain Management concepts and case,** Rahul V Altekar, PHI, New Delhi.
3. **Supply Chain Management,** Robert B Handfield and Ernest L Nichols, PHI, New Delhi.
4. **Logistics and Supply Chain Management** - Cases and Concepts. G Raghuram & N Rangaraj, Mac Millan
5. **Supply Chain Management** – K.Shridhara Bhat, Himalaya Publishing House.
6. **Logistics & Supply Chain Management, Text & Cases** by Anurag Saxena & Lt.Col. Kaaushik Sircar,Jaico Publishing House.

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Semester – V

Tourism Management (BCABR 5.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses

Objective:

1. To understand the fundamental concepts in Tourism Management within broader cultural, environmental, political and economic dimensions of the society.
2. To Analysis and recognise the impact of Tourism on economy and society.

Learning Outcome: On successful completion of the course students will be able to-

1. **Understand** the Concept of Tourism Management, Recognizing the components and Exploring its significance.
2. **Analyze** the govt policy for tourism and can study the impact of Tourism.

Unit	Content
I	**Unit I: Introduction to Tourism Management:** Definition of Tourism & its meaning, nature , scope, and importance, Tourism Products- Meaning & Classification, Components and elements of tourism, Types and typologies of tourism, push and pull factors in Tourism, Economic, social, and cultural significance of Tourism, Role of Travel Agencies in Tourism, Objectives and Role of Tourism Organizations- ITDC, TFCI, IRCTC
II	**Unit II: Tourism motivations** Growth and development of national and international tourism-concerns and problems, Linkages in Tourism industry, Technological Advancements on tourism industry, Tourism policy of Government of India. Impacts of Tourism on ecology, economy and environment, need for 'Sustainable' and 'Responsible' Tourism and its development, World Tourism Organization and IATA- International Air Transport Association.

Books Recommended:

1. **Basics of Tourism, Theory Operation and Practice,** Kamra & Chand, Kanishka Publishers, New Delhi – 02 (2002).
2. **Introduction to Tourism and Hospitality Management –** Saurabh Dixit, APH Publishing House, New Delhi
3. **Travel Agency and Tour Operation, Concepts and Principals** - J.M.S. Negi

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Semester – VI

Constitution of India and Human Rights (BCABR 6.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective: After completing this course students will be able to:

1. Understand the concept, structure, and purpose of the Indian Constitution
2. Analyze key Articles (14, 15, 16, 19, 21, 23, 24) with relevant case studies.
3. Define Human Rights and understand their origin, significance, and evolution globally and in India.
4. Assess mechanisms for human rights protection in India, including the role of NHRC and State Commissions.

Learning Outcome: After successful completion of this course, students will be able to:

1. Articulate the key features and values enshrined in the Indian Constitution and its Preamble.
2. Apply constitutional provisions to real-life scenarios involving Fundamental Rights.
3. Evaluate judicial interpretations and landmark cases relating to Articles 14, 19, and 21.
4. Explain the structure, roles, and effectiveness of NHRC and State Human Rights Commissions.

Unit	Content
I	**Concept of the Constitution** – Salient features, importance, Preamble of the Indian Constitution, important terms of the Preamble namely sovereign, socialist, secular, democratic, republic, justice and fraternity namely sovereign, socialist, secular, democratic, republic, values enshrined in the Preamble, overview of the parts of the Indian Constitution, Division of powers between Centre and State. President – Qualification, Impeachment, Powers.
II	**Fundamental Rights:** Nature of fundamental rights, Classification of fundamental rights, Right to Equality- Concept, equality before law and equal protection of law (Article 14), prohibition of discrimination (Article 15), equality in public employment (Article 16). Right to freedom under Article 19- the six freedom rights. Protection of life and personal liberty (Article 21), Right against exploitation (Article 23 & 24), Relevant case studies. **Fundamental duties** of citizens
III	**Human Rights:** Meaning and definition of Human Rights, Theories of Human Rights, violation of human rights, Universal Declaration of Human Rights-30 basic human rights under UDHR, Human right to development, Right to Healthy Environment, concept of human dignity, Right to privacy as a human right
IV	**Human Rights Protection in India** – Steps taken to protect human rights in India, Protection of human rights of women under Directive Principles of State policy, Salient features of National Human Rights Commission of India (NHRC); State Human Rights Commissions, Infringement of human rights by State, Infringement of human rights by individual, Remedies for infringement.

Books Recommended:

1. **Indian Constitutional Law,** M.P. Jain, Wadhwa & Co, Nagpur
2. **Constitution of India,** V.N. Shukla, Eastern Book Company, Lucknow
3. **Indian Constitutional Law,** G.C. V. Subba Rao, S. Gogia & Co., Hyderabad
4. **Constitution of India, Professional Ethics and Human Rights;** Praveenkumar Mellalli, SAGE TEXTS
5. **Indian Constitution & Polity;** Manohar Pandey, Arihant Publications (India) Ltd.
6. **Human rights Under International Law and Indian Law,** S.K. Kapoor
7. **Human Rights Law and Practice;** Jatindra Kumar Das, PHI Learning Private Limited, Delhi

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VI

Management Accounting (BCABR 6.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Learning Outcome:

1. To Apply management accounting tools such as cash budgets to support financial planning and control.
2. To Apply financial ratio formulas to compute and interpret liquidity, solvency, profitability, and efficiency ratios.
3. To Analyse cost behaviour to support managerial decisions on pricing, production, and profitability.
4. To Analyse the movement of funds and working capital to understand the financial operations of a business.

Unit	Content
I	**Introduction and Budgetary Control:** **Theory:** Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Difference between Financial Accounting, Cost Accounting and Management Accounting. Meaning of Budgetary Control, tools of Budgetary Controls, Types of Budgets, Advantages and Disadvantages of Cash Budget **Practical Problems:** Preparation of Cash Budget.
II	**Ratio Analysis:** **Theory:** Meaning of Ratios, advantages and limitations of Ratio Analysis. Types of Ratios - Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios. **Practical Problems:** Calculation of Operating Ratios and Financial Ratios.
III	**Marginal Cost Analysis:** **Theory: -** Meaning of Marginal Costing, Use of Marginal Costing, Advantages of Marginal Costing, Meaning and Use of Break-Even Point, Advantages and Limitation of Break Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety. **Practical Problems:** Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution
IV	**Fund Flow Analysis** **Theory: -** Meaning of Fund Flow, Uses of fund flow statement, Objectives, Advantages and Disadvantages of Fund Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Changes of Working Capital **Practical Problems:** Preparation of Statement Showing Changes in Working Capital, Profit and Loss Adjusted Account and Fund Flow Statement.

Books Recommended:

1. **Management Accounting,** Surendra Singh, PHP Learning Pvt. Ltd., Delhi, 2016.
2. **Management Accounting,** M. Y. Khan. K. P. Jain, Tata McGraw Hill Education Pvt. Ltd., Delhi, 2011.
3. **Management Accounting,** Dr. B. K. Mehata, SBPD Publication, Agra, 2015.
4. **Management Accounting,** RSN Pillai, S. Chand & Co., Ltd., New Delhi, 2012.
5. **Management Accounting,** M. Muniraju, Himalaya Pub. House, 2011.
6. **Management Accounting,** Dr. Jawaharlal, S. Chand & Co., Ltd., New Delhi, 2006.
7. **Principles of Management Accounting,** S. N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 2007.
8. **Financial Management,** Ravi M. Kishore, Taxmann, New Delhi.
9. **Accounting for Management Planning and Control,** Richard M. Lynch and Robert Williamson.
10. **Advanced Management Accounting,** Ravi Kishor, Taxmann, New Delhi.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VI

Artificial Intelligence in Commerce (BCABR 6.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Elective

Objectives: After studying this course, the learner will be able to:

1. **Understand** the role, scope and applications of Artificial Intelligence in commerce and business.
2. **Apply** AI tools and prompt-writing techniques to selected commercial and business activities.
3. **Analyze** customer, market, financial and business situations using AI-assisted approaches.
4. **Develop** basic AI-assisted outputs for marketing, finance, entrepreneurship & other commercial applications.

Learning Outcomes: After successful completion of this course, students will be able to:

1. **Explain** the role, scope and applications of Artificial Intelligence in commerce and business.
2. **Apply** prompt-writing techniques and appropriate AI tools to selected commercial activities in marketing, finance and entrepreneurship.
3. **Analyze** customer, market, financial and business situations using AI-assisted approaches.
4. **Create** basic AI-assisted outputs such as marketing content, investor-awareness material and a startup pitch for practical commercial applications.

Unit	Content
I	**AI in Commerce and Prompt Writing** 1. **AI in Commerce:** Meaning and Definition, Features, Scope, Applications of AI in Commerce, Advantages, Disadvantages. 2. **Prompt Writing:** Meaning, Importance, Elements of a Good Prompt (Role, Context, Task, Format), Types (Role-based, Contextual, Iterative), Do's and Don'ts, Business Examples. 3. **AI Tools for Commerce (Claude – Haiku 5.5 & Sonnet 5.5; Perplexity – Sonar)**: Meaning, Features, Business Uses, Advantages, Limitations, Safe Use and Checking of AI Output, Ethical use of Artificial Intelligence.
II	**AI in Digital Marketing and Consumer Behaviour** 1. **AI in Digital Marketing:** Meaning, Scope, Applications (Content Creation, Campaign Planning, Customer Segmentation, Social Media Insights), Advantages, Disadvantages. 2. **AI in E-Commerce and Retail:** Meaning, Scope, Applications (Product Discovery, Dynamic Pricing, Personalised Offers), Advantages, Disadvantages. 3. **Case Study: Amazon Rufus, AI Shopping Assistant (2024):** Background, AI Feature Used, Benefits to Customers and Business, Limitations.
III	**AI in Banking, FinTech and Capital Markets** 1. **AI in Banking and Digital Payments:** Meaning, Applications (Credit Scoring, Loan Assessment, KYC, Transaction and Fraud Monitoring), Advantages, Disadvantages, Risks. 2. **AI for Investor Protection:** Meaning of AI-enabled Scams and Deepfakes, Types (Fake Investment Advice, Deepfake Endorsements, Misleading Finfluencers), Warning Signs, Precautions, Role of SEBI and RBI in Investor Awareness. 3. **Case Studies: RBI Innovation Hub's MuleHunter.AI (2024) and SEBI's Project Sudarsan and SEBI R(AI)DAR (2026):** Background, AI Involved, Impact, Lessons for Investors and Banks.
IV	**AI, Entrepreneurship and Future of Business** 1. **AI for Startups:** Meaning, Scope, Steps (Idea Generation, Market Research, Competitor Analysis, Customer Validation), AI-assisted Business Model Canvas, Advantages, Disadvantages. 2. **AI Agents in Business:** Meaning, Features, Working, Difference from Chatbots, Applications, Advantages, Disadvantages. 3. **Case Study: Zomato (Eternal) Nugget, AI Customer Support Platform (2025):** Background, AI Used, Benefits to the Business, Limitations.

Books Recommended:

1. **Akerkar, Rajendra** – *Artificial Intelligence for Business*, Springer.
2. **Marr, Bernard & Ward, Matt** – *Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning to Solve Problems*, Wiley.
3. **Mollick, Ethan** – *Co-Intelligence: Living and Working with AI*, Portfolio/Penguin.
4. **Agrawal, Ajay; Gans, Joshua & Goldfarb, Avi** – *Prediction Machines: The Simple Economics of Artificial Intelligence*, Harvard Business Review Press.
5. **Kotler, Philip; Kartajaya, Hermawan & Setiawan, Iwan** – *Marketing 5.0: Technology for Humanity*, Wiley.
6. **Reference Material:** Annual reports and investor-awareness material of SEBI, RBI and NPCI; relevant business case studies and official learning resources of selected AI tools.

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Semester – VI

Security & Portfolio Analysis (BCABR 6.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

Objectives:

1. To introduce learners to the investment environment and structure of financial markets.
2. To develop analytical skills for evaluating securities using fundamental and technical tools.
3. To equip learners with portfolio construction and evaluation techniques.
4. To promote understanding of investment strategies and risk management practices.

Learning Outcomes: After learning this subject, the learner will be able to –

1. **Understand** different investment avenues & the Indian financial market structure.
2. **Analyze** securities using fundamental and technical tools.
3. **Construct** and **evaluate** an efficient investment portfolio.
4. **Demonstrate** awareness of risk management, behavioural finance, and ethical investing.

Unit	Content
I	**Investment Environment and Market Infrastructure:** **Introduction to Investment & Financial Markets:** Meaning and Nature of Investment – Investment vs. Speculation – Objectives of Investment – Types of Investors – Investment Process – Structure of Indian Financial Market: Money Market and Capital Market – Key Differences. **Market Intermediaries & Regulatory Framework:** Capital Market Instruments – Equity, Bonds, Derivatives (Overview); Intermediaries – Stockbrokers, Depositories, Depository Participants, Merchant Bankers, Mutual Funds, Credit Rating Agencies; Recent Investor Protection Initiatives; Overview of NSE, BSE, MCX and their indices.
II	**Security Analysis Techniques:** **Fundamental Analysis of Securities:** Economic Analysis – Indicators like GDP, Inflation, Interest Rates; Industry Analysis – Porter's Five Forces Model; Company Analysis – Financial Statement **Technical Analysis of Securities:** Meaning, Assumptions, Tools: Dow Theory – Chart Patterns (Head & Shoulders, Double Top/Bottom), **Moving Averages** – Simple & Exponential, Support & Resistance Levels; **Indicators and Oscillators:** RSI, MACD, Bollinger Bands; **Candlestick Analysis:** Doji, Hammer, Shooting Star – Interpretation.
III	**Risk Management and Investment Strategies:** **Understanding & Measuring Risk:** Types of Risk – Systematic vs. Unsystematic – Market Risk, Interest Rate Risk, Liquidity Risk, Inflation Risk; Risk Measures – Standard Deviation, Beta, Value at Risk (VaR) – Basic Concepts **Investment Approaches and Asset Allocation:** Investment Approach – Active vs. Passive Investing; Investment Strategies – Growth, Value, Index-based, Contrarian; **Asset Allocation –** Strategic, Tactical, Dynamic Asset Allocation; Role of Behavioural Biases – Overconfidence, Anchoring, Herding
IV	**Portfolio Theory and Evaluation** **Portfolio Construction and Models:** Objectives and Principles of Diversification; **Modern Portfolio Theories:** Markowitz Model – Efficient Frontier; Capital Market Theory – Capital Market Line (CML), Security Market Line (SML); Capital Asset Pricing Model (CAPM) – Assumptions, Formula, Interpretation. **Portfolio Performance and Mutual Fund Analysis:** Performance Evaluation Tools – Sharpe Ratio, Treynor Ratio, Jensen's Alpha (Concept & Use); Basics of Mutual Fund Portfolios – Types (Equity, Debt, Hybrid), NAV, Expense Ratio.

Books Recommended:

1. **Investment Analysis and Portfolio Management,** *Prasanna Chandra*, *McGraw Hill Education*
2. **Security Analysis and Portfolio Management,** *Punithavathy Pandian*, *Vikas Publishing House*
3. **Security Analysis and Portfolio Management,** *S. Kevin*, *PHI Learning Pvt. Ltd.*
4. **Investment Management,** *V. A. Avadhani*, *Himalaya Publishing House*
5. **Modern Portfolio Theory and Investment Analysis,** *Elton & Gruber*, *Wiley India Pvt. Ltd.*
6. **Study Material on Strategic Financial Management,** *ICAI*, *ICAI Publications*

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Semester – VI

Public Finance: Theory and Practices (BCABR 6.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objectives:

1. To provide students with the knowledge and understanding of basic concepts of public finance.
2. To provide the students an in-depth knowledge on various concepts and application regard to public expenditure.
3. To provide knowledge on the various sources of finance and the changing trends with regard to the same in India's journey of Economic reforms.
1. To enable the students to understand and apply the Tools of public finance for optimum allocation of resources through budget.

Learning Outcome:

1. The knowledge on the basic concepts of public finance with enable the students to understand the role of government in shaping the Socio-Economic growth path of the country.
2. The knowledge gain will provide analytical ability to the students on the principles and guidelines followed by the government in framing and implementation of policies related to public expenditure.
3. Students will be able to evaluate the impact of public revenue in the current scenario and the imperative need of economic reforms towards growth and development.
4. Students will be able to analyze the finer nuances in budget making and the role-playing activity as crucial members in finance ministry will provide them with an opportunity in designing an ideal budget document.

Unit	Content
I	**Introduction to Public Finance** 1. Meaning, Concept, Nature & Scope of Public Finance 2. Importance of Public Finance 3. Tools of Public Finance 4. Principle of Maximum Social Advantage. 5. Finance Commission- Meaning, role, 15th Finance Commission: Allocation of resources between center and States.
II	**Public Expenditure** 1. Meaning & Concept of Public expenditure. 2. Principles and classification of Public Expenditure. 3. Causes of Increasing Public Expenditure 4. Effect of Public Expenditure 5. Role of Public Expenditure in a Developing Economy
III	**Public Revenue** 1. Meaning & Concept of Public Revenue, Sources of Public Revenue, importance of public revenue. 2. Direct taxes and Indirect Taxes- Meaning, merits, demerits 3. Cannons of Taxation. 4. Taxation System in India – Progressive, Regressive and Proportional- Meaning, merits, demerits 5. Reforms in Tax Structure in India; Goods & Service Tax: - Concept, Characteristics and Need for GST in India.
IV	**Public Debts & Government Budget** 1. Meaning & Concept of Public Debt, Characteristics and role of Public Debts, Types of Public Debts, Objectives of Public Debts 2. Effects of Public Debts 3. Meaning, Role & Objectives of the Budget

	4. Overview of Recent Budget of India, Case study of India's National Electric Mobility Mission Plan (Budget drafting: Role play/Classroom activity for students) 5. Gender Budget: - Meaning, Importance

Books Recommended:

1. **Public Finance,** S.N. Chand, Atlantic (2008).
2. **Public Finance: Theory & Practice,** Kumar & Mittal, Anmol Publishers (2002).
3. **Money, Banking & Public Finance,** Hajela, Ane Books Pvt. Ltd., (2009).
4. **Public Finance,** Rajesh Jha, Pearson (2012).
5. **Public Finance,** Harvey S Rosen & Ted Gayer, McGraw Hill Education, (2012).
6. **Public Finance,** Tyagi, Jai Prakash Nath Publishers, 55th Revised Edition, 2013.

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Semester – VI

MIS & System Analysis Design (BCABR 6.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To understand the purpose, scope, types, and challenges of (MIS) and their role in supporting global business operations.
2. To analyze the SDLC, the role of system analysts, and the tools used in structured analysis
3. To explore the processes of feasibility study, input/output and form design, and system testing and quality assurance.
4. To evaluate the processes of implementation, post-implementation, software maintenance, security, disaster recovery, and ethics.

Learning Outcome: After learning this course, students will be able to –

1. **Understand** how Management Information Systems (MIS) support decision-making, business operations, and global business strategies through their structure, types, and challenges.
2. **Analyze** to understand the process of system planning and information gathering.
3. **Apply** to ensure the successful development and implementation of information systems.
4. **Evaluate** to ensuring the effectiveness and sustainability of system development.

Unit	**Content**
I	Management Information Systems: An Overview - Introduction, Need for Management Information Systems, Management Information Systems: A Concept, MIS: A definition, Management Information System and Information Technology, Nature and Scope of MIS, MIS Characteristics, Structure of MIS, Types of MIS, Role of MIS in Global Business, Challenges of Managing Information Systems.
II	System concepts and the information systems environment, System Development Life Cycle, Role of System Analyst, System Planning and the initial investigation, information gathering, The tools of structured analysis.
III	Feasibility Study, Input/Output and forms design, System Testing and Quality Assurance
IV	Implementation, Post Implementation and Software maintenance, Security, Disaster recovery and ethics in system development.

Books Recommended:

1. **System Analysis & Designs,** by Elias M. Awad, McMillan
2. **System Analysis & Designs,** By S.K. Jha, Publisher S.K. Kataria & sons
3. **Management Information System,** by D.P. Nagpal

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Semester – VI

Service Sector Management (BCABR 6.4.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objectives:

1. To understand the fundamental concepts of Service Sector Management.
2. To Apply the concept of Information Technology, Banking and Insurance Sector.
3. To Analyse the importance of Service Quality Management.
4. To Evaluate the impact of Distribution and Advertising in Service Industry and Future of Service Management.

Learning Outcome: After learning this subject, students will be able to:

1. **Understand** the Concept of Service Sector Management, Recognizing the Role of Services in the Economy, Exploring Opportunities, Evaluating Government Reforms and Analyzing Global Trends in the Service Sector.
2. **Apply** the comprehensive significance and Role of the IT Sector, Banking Sector and Insurance Sector.
3. **Analyze** Service Quality Management and its Models, Tools and Techniques.
4. **Evaluate** the impact and challenges of Distribution and Advertising in Service Industry, Understanding customers' needs and Expectations and Future of Service Management.

Unit	Content
I	**Unit I: Introduction to Service Sector Management:** • **Service Sector Management: Meaning, Nature and Scope.** • **Understanding Services:** Definition and Characteristics of Services**,** Forms of Service Sector (Hospitality, Healthcare, Education, Retail, IT, Finance, Transport**,** Aviation, BPO, KPO, Information Technology, Banking, Insurance**),** The Role of Services in the Economy. • **Challenges faced in Service Sector Management.** • **Opportunities in Service Sector Management.** • **Government's reforms in Service Sector Management.**
II	**Unit II: Information Technology, Banking and Insurance Sector:** • **IT Sector:** Role and Importance of IT Sector in Service industries, Challenges and Opportunities in IT sector. • **Banking Sector:** The Role of Banking Sector in the Economy, Challenges faced by Banking Sector, Recent Trends in Banking Sector. • **Insurance Sector:** Importance of Insurance industry in service sector, Challenges and Opportunities in Insurance Sector.
III	**Unit III: Service Quality Management:** • **Introduction to Service Quality:** Definition of service quality, Impact of service quality on customer satisfaction and business profitability. • **Service Quality Models:** 1. SERVQUAL Model (Measuring the gap between customer expectations and perceptions.) 2. The Kano Model of customer satisfaction. 3. The Gap Model of Service Quality (Five Gaps theory). 4. Customer Satisfaction Index (CSI). • **Measuring Service Quality:** Methods of measuring service quality. • **Tools and Techniques for Service Quality Improvement**: 1. Six Sigma and Lean Management for quality improvement 2. Total Quality Management (TQM) in the service industry 3. Benchmarking service quality against industry standards, 4. PDCA (Plan-Do-Check-Act) cycle for continuous improvement.
IV	**Unit IV: Distribution and Advertising in Service Industry and Future of Service Management:** • Planning and managing service delivery Challenges in distribution of services. • Advertising and Sales promotion in Service Industry. • Understanding customers' needs and Expectations.

	• The impact of distribution and advertising in service industry in the economy. • Future of Service Management: The Role of Artificial Intelligence and Automation in Service Delivery, Changing Customer Expectations in the Digital Era, Ethical and Social Issues in Service Management.

Books Recommended:

1. **Service Sector Management,** Sanjay Patnakar, Himalaya Publications.
2. **Managing Services,** Christopher H. Lovelock, Prentice Hall.
3. **Total Quality Management,** JE Ross, Prentice Hall
4. **Total Quality Management,** DH Besterfield, CB Michna: Prentice Hall
5. **Services Marketing,** Ravi Shankar, TMH
6. **Services Marketing,** S M Jha; Himalaya Publications.

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VII (Honours)

Statistics in Business (BCABR 7.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:
The objective of this course is to familiarize the students with the application of statistical technique in business decision making.

Learning Outcome:

1. To understand the various aspects of data collection and tabulation.
2. To apply application of measures of central tendency.
3. To analyze the practical application of time series and range.
4. To evaluate the practical application of index number.

Unit	Content
I	**Introduction** Meaning, definition & functions of statistics, scope, importance & limitations of statistics. **Collection of data, Classification &Tabulation of data** Primary & Secondary data, methods of collection of data & sources of data. Meaning, objects, rules & types of classification of data. Meaning & objects of tabulation of data, difference between classification & tabulation. Types of statistical series (construction & conversion of series –Practical Problems).
II	**Measures of Central Tendency** Meaning, definition, functions & characteristics, merits & demerits of mean, median & mode, standard deviation, quartiles, quartile deviation, Skewness. (Theory) Mean, median, mode, standard deviation, Standard Errors, quartiles, quartile deviation, Skewness (Practical Problems)
III	**Time Series:** Meaning of time series, characteristics &, merits & demerits of semi- average method & moving average method in time series. (Theory) Semi-average method, moving average method (Practical Problems) **Range:** Meaning of range, characteristics & Objectives (Theory) Calculation of range and its co-efficient (Practical)
IV	**Index Number:** Introduction, meaning, definition, characteristics, uses of index numbers and types of index numbers, merits & demerits (Theory) Laspeyre's Index Number, Paasche's Index Number, Bowley's Index Number & Fisher'sIdeal Index Number. (Practical Problems)

Books Recommended:

1. **Fundamentals of statistics,** D.V.Elhance & VeenaElhance
2. **Statistics,** V.K.Kapoor, S.Chand&Sons
3. **Statistics,** B.Gupta, Sahitya Bhavan, Agra
4. **Statistics Methods,** S.P.Gupta, S.Chand&Sons
5. **Fundamental of Statistics,** S.C.Gupta, HimalayaPublishingHouse
6. **Business Statistics,** Dr. Iyappan M., Dr.Nanje Gowda, Dr. Rajeshwari M.

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Semester – VII (Honours)

Commercial Law (BCABR 7.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To analyze internal and external factors impacting businesses to strategize effectively.
2. To adeptly interpret economic systems, indicators, policies, and globalization effects on business operations.
3. To navigate legal frameworks, corporate governance principles, intellectual property rights, and international trade laws for ethical business conduct.
4. To evaluate socio-cultural trends, technological influences, and develop adaptive strategies for businesses in dynamic environments.

Learning Outcomes: After learning this course, students will be able to –

1. **Remember** the law relating to sale of goods.
2. **Analyse** the RTI laws.
3. **Understand** IT laws applicable in India.
4. **Evaluate** laws relating to MSME, apprenticeship and arbitration.

Unit	Content
I	**SALE OF GOODS ACT, 1930** Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of *'Caveat Emptor'*, *'Nemo dat quod non habet'*, Unpaid seller, Rights of an unpaid seller, Sale by auction
II	**Right to Information Act 2005** Scope of the Act, Definition of Information, Definition of Public Authority, Definition of right to information, Salient features of the Act, maintenance and publication of records, exemptions, procedure to file an inquiry under RTI Act, Benefits of Right to Information Act.
III	**INFORMATION TECHNOLOGY ACT, 2000** Scope of the Act; objectives, Meaning of Digital Signature, Electronic Governance-legal recognition of electronic records and electronic signatures, Retention of electronic records. Penalties, Offences under IT Act, Punishment for cyber terrorism, Advantages of the Information Technology Act, Due diligence by an intermediary as per new IT rules 2021.
IV	**Miscellaneous Laws:** **MSMED ACT 2006** – Meaning of enterprise, measures for promotion of MSME. **Apprenticeship Act** – Meaning of apprentice, role of NSDC, schemes run by government for apprenticeship training through NSDC. **Arbitration & Conciliation Act** – General provisions of arbitration, features of arbitration, authorities under A&C Act, 1996, Arbitration agreements, requirements of a valid Arbitration agreement, termination of an arbitration agreement, arbitral award.

Books Recommended:

1. **Business Laws,** Sultan Chand & Sons, New Delhi.
2. **RTI ACT, 2005,** Dr Jyoti Rattan, Deccan law House
3. **I.T. Rules with Information Technology Act, 2000,** Taxmann Publication Pvt. Ltd. New Delhi.
4. **Corporate & Economic Laws;** Taxmann Publications.

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Semester – VII (Honours)

Business & Economic Environment (BCABR 7.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objectives:

1. To provide knowledge about internal and external factors impacting businesses and assess the strategy for decision making.
2. To understand the analysis of Macroeconomic Indicators and Economic policies
3. To examine the applications of Artificial Intelligence (AI) and Machine Learning (ML) in business operations.
4. To evaluate the and highlight the upcoming technological trends, innovations in Business and concept of GSC

Learning Outcomes: After learning this subject students will be able to,

1. Demonstrate the ability to analyze the impact of political, economic, social, technological, legal, and environmental factors on businesses and formulate strategic decisions based on business environment analysis.
2. Develop the capacity to understand key macroeconomic indicators, assess economic policies, and analyze the implications of globalization on the economic environment.
3. Demonstrate a comprehensive understanding of Artificial Intelligence (AI) and Machine Learning (ML) concepts, their applications in business operations, and the ethical considerations associated with AI and ML implementation.
4. Apply and Uunderstand the innovative trends in Business and importance of Global Supply Chain in global business

Unit	Content
I	**Unit - I:** Introduction to International Business Environment: Understanding the concept and scope of business environment; Meaning, Features, Importance of International Business Environment; Factors affecting International Business Environment; Analysis of the components of business environment: Internal and External; Impact of political, economic, social, technological, legal, and environmental factors on business (PESTLE Analysis); Assessing the importance of business environment analysis for strategic decision-making.
II	**Unit - II:** Economic Environment & Policies: Overview of Economic Systems: Capitalism, Socialism, and Mixed Economy (meaning, merits & demerits) Inflation and Deflation: Meaning, Causes Monetary and Fiscal policy response: Concept, Objectives and Instruments, Impact of Globalization on the economic development. Geo Political Risks: Meaning, Parameters for measuring Geo-political Risks, Impact of Geo-political Risks on global trade & countries, Geo-political Risks & Need of policy response.
III	**Unit - III:** Artificial Intelligence and Machine Learning in Business: Introduction to Artificial Intelligence (AI) and Machine Learning (ML); Applications of AI and ML in business operations; Ethical considerations and challenges of AI and ML implementation in business. Case studies on applications of AI in business: 1) AI in Financial Services: HDFC Bank's AI-Powered Chatbot; 2) AI in E-commerce: Flipkart's AI-Powered Product Recommendations
IV	**Unit - IV:** Global Supply Chain & Technological Trends and Innovation in Business: Global Supply Chain management in international business: Meaning, Role in international business, Need for sustainable Global Supply Chain In international business. Technological trends and Innovation in Business: Evolution of fintech: Peer-to-peer lending, Roboadvisors, Digital payments, and Neo banks; Regulatory challenges and opportunities in the Fintech Ecosystem; Impact of fintech on traditional financial institutions and business models; Future trends and emerging technologies in fintech.

Books Recommended:

1. "Business Environment" by Ian Worthington and Chris Britton
2. "Economics for Business" by John Sloman and Kevin Hinde
3. "Business Law: Text and Cases" by Kenneth W. Clarkson, Roger LeRoy Miller, and Frank B. Cross
4. "Global Business Today" by Charles W. L. Hill and G. Tomas M. Hult
5. "The Cultural Dimension of Global Business" by Gary P. Ferraro and Elizabeth K. Briody

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Semester – VII (Honours)

Auditing (BCABR 7.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

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

Learning Outcome: After learning this subject, the student will be able to understand:

1. The concept and importance of Audit and various Audit Procedures.
2. The concept and procedures of company and bank audit.
3. The format and types of audit report.
4. The basic understanding of some important Auditing Standards.

Unit	**Content**
I	**Introduction:** Definition of audit, Objectives and Advantages of auditing, Basic principles of auditing, Types or Classification of auditing, Techniques of Auditing. Internal control system – Features, Objectives, Advantages & Disadvantages. **Internal check** – Fundamental Principles & Advantages. **Internal audit** – Need and function of internal auditing. Audit Plan & documentation of audit plan. Audit programme & constructing an audit programme, Audit evidence
II	**Company Audit**: Qualification, Disqualification, Appointment & Removal of auditors. Ceiling on number of audits, rights, powers & duties of a company auditor, remuneration of auditor, Audit Committee. Civil liabilities of an auditor, professional negligence. **Audit of Banks** - Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.
III	**Audit Reports:** Introduction and Basic elements of an auditor's report, Form of opinion (Modified, Unmodified, Qualified, Adverse and Disclaimer of opinion) and basis for opinion. **Companies (Auditor's Report) Order, 2022:** Introduction to CARO 2022, Applicability of CARO 2022, Overview of reporting requirement under CARO 2022
IV	**Introduction to Standards on Auditing** – SA 220: Quality Control for an Audit of Financial Statements SA 230: Documentation SA 300: Planning an Audit of Financial Statements SA 320: Materiality in Planning and Performing an Audit SA 500: Audit Evidence

Books Recommended:

1. **Auditing,** ICAI Study Material
2. **Auditing Principles and Practice,** Ravinder Kumar and Virender Sharma, PHI Learning.
3. **Auditing, Aruna Jha,** Taxmann Publication.
4. **Auditing Theory and Practice,** A. K. Singh, and Gupta Lovleen. Galgotia Publishing Company.
5. **Modern Indian Company Law,** MC Kuchhal, Shri Mahaveer Book Depot. Publishers. (Relevant Chapters)

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VII (Honours)

Financial Statement Analysis (BCABR 7.4.2)			
Teaching Hours: 60	Total Credits: 04	Total Marks: 70 + 30 = 100	Group: Major Electives

Objectives: The objective of this paper is to acquaint the students with the basic concepts and tools used in financial statement analysis.

Learning Outcomes:

1. To understand meaning and need of Analysis of Financial Statements of companies also to know various tools of analysis of financial statements.
2. To apply the procedure for ascertainment of various ratios for analyzing financial statements.
3. To analyses importance of budgets and budgetary control and to understand the procedure for preparation of flexible budget.
4. To evaluate the procedure for preparation of cash flow statements.

Unit	Content
I	**Analysis of Financial Statements:** **Theory:** Meaning, Characteristics, Objectives and tools of analysis of financial statements: Comparative Statements, Common Size Statements, Trend Analysis, Ratio Analysis and Cash Flow Analysis. **Practical Problems:** Comparative Statements, Common Size Statements, Trend Analysis.
II	**Accounting Ratios:** **Theory:** Meaning of Accounting Ratios, Objectives, Advantages, Limitations, Types of Ratios: Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios. **Practical Problems:** Calculation of Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios and preparation of Balance Sheet on the basis of ratios.
III	**Budget and Budgetary Control:** **Theory:** Meaning of Budgetary Control, Tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Flexible Budget. **Practical Problems:** Preparation of Flexible Budget.
IV	**Cash Flow Analysis:** **Theory:** Meaning of Cash Flow, Uses of Cash flow statement, Objectives, Advantages and limitations of Cash Flow Statement, Meaning of Cash Flow from Operating Activities, Investing and Financing Activities. Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Increase of Current Assets and Current Liabilities. **Practical Problems:** Preparation of Cash Flow Statement as per AS-3.

Books Recommended:

1. **Analysis of Financial Statements, T.S. Grewal's (As per Schedule III of the Companies Act, 2013)**
2. **FINANCIAL STATEMENT ANALYSIS, 11TH EDITION, K.R. Subramanyam**
3. **Financial Management, P C Tulsian, Bharat Tulsian&Tushar Edition 2023, S. Chand Publishing**
4. **Financial Statements Analysis, Goel Sandeep, Taylor & Francis**

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VII (Honours)

AI in Research Methodology (BCABR 7.5)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective: This programme aims at providing an advanced understanding of business research integrated with Artificial Intelligence tools. It focuses on enhancing research efficiency, accuracy, and quality through AI-assisted literature review, data collection, analysis, and report writing.

Learning Outcomes: After successful completion of this course, students will be able to:

1. **Explain** the fundamental concepts, process, and significance of research methodology in the field of commerce and management.
2. **Apply** appropriate AI tools and research methods for literature review, research design, sampling, and data collection.
3. **Analyze** research data and scholarly literature to identify research gaps, interpret findings, and draw meaningful conclusions.
4. **Create** structured research reports and conference research papers using appropriate academic writing, referencing, and plagiarism standards.

Unit	Content
I	**Introduction to Research Methodology:** Meaning of Research, Meaning of Research Methodology, Importance & Scope of Research in Commerce, Objectives and Characteristics of good research, Types of Research, Research Process. **Review of Literature:** Meaning, purpose and importance of Literature Review, Steps in writing a literature review, Systematic Literature Review – Meaning, PRISMA Framework, Identification of Research Gaps. **AI Tools to be used:** Notebook LM (Conceptual understanding and source-based note preparation), SciSpace AI (Understanding research papers), Litmaps AI (Literature mapping and citation networks), Research Rabbit (Paper discovery).
II	**Research Design:** Meaning and types of Research Design, Characteristics of research design, Types of Research Design; sources of research problem, Selection of a problem for Research, Framing of Hypothesis – Steps in Formulation of Hypothesis. **Sampling:** Meaning of Sample – Sample Design, Sampling Techniques, Calculation of Sample Size, Survey – Planning a Survey. **AI Tools to be used:** Consensus AI (Research gap identification), Connected Papers (Research framework and methodology mapping), G*Power (Sample size and statistical power calculation), AI tools for calculating appropriate sample size.
III	**Data Collection:** Primary data and secondary data – Meaning, Sources of data; Use of primary and secondary data. **Methods of Data Collection** – Methods of collecting Primary Data – Observation, Interviews, Questionnaires and Schedules – its advantages and limitations. Methods of collecting Secondary Data. **AI Tools to be used:** Google Forms with AI (Auto question generation), Typeform AI (Smart surveys), SurveyMonkey (Online survey design and questionnaire administration), ChatGPT Forms / Form builders.
IV	**Analysis and Interpretation of Data:** Editing; Classification and Tabulation; benefits of tabulation, Analysis and Interpretation of Data. **Report Writing**: Qualities of a Good Report, Structure of the Research Report, References, Bibliography, Citations – styles of citations; Important Scholarly Publishing Concepts: DOI, ORCID, LaTeX; Reference Import and Citation File Formats (.ris, .bib files); Meaning of Plagiarism. **AI Tools to be used:** Julius AI (Data analysis and visualization), Excel with Copilot and Data Analysis ToolPack, Mendeley (Reference management), Scite.ai (Smart citation analysis), Grammarly AI (Academic writing enhancement), reviewer3.com (Manuscript Quality Review)

Books Recommended:

1. **Research Methodology:** A Step-by-Step Guide for Beginners – Ranjit Kumar, Pearson
2. **Research Methodology:** Methods and Techniques – C. R. Kothari, New Age International Publishers
3. **Business Research Methods:** Donald R. Cooper & Pamela S. Schindler, McGraw Hill
4. **Research Design:** Qualitative, Quantitative, and Mixed Methods Approaches – John W. Creswell, SAGE
5. **The Craft of Research:** Wayne C. Booth, Gregory G. Colomb & Joseph M. Williams.

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VIII (Honours)

Advance Statistic (BCABR 8.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:
The objective of this paper is to equip students with some of the important statistical techniquesfor managerial decision making and to provide ground for learning advanced analytical tools used in research.

Learning Outcome:
1. To understand the applications of correlation analysis in business decision making
2. To apply the concept and applications of regression analysis in managerial decisions
3. To analyses concept of probability and its practical application
4. To evaluate the various non-parametric tests in business research

Unit	Contents
I	**Correlation Analysis** Simple, multiple and partial correlation analysis; Karl Pearson's Co- efficient of Correlation;Spearman's Rank correlation. (theory and Practical)
II	**Regression Analysis:** Simple and Multiple linear regression analysis (involving up to three variables). Multiple regressionanalysis using MS Excel. (theory and Practical)
III	**Probability:** Laws of probability, simple and Compound probabilities, Permutations and Combinations. (theory and Practical)
IV	**Sampling and Test of Significance:** Sampling on mean, sampling on standard deviation, type I and types II Errors and Chi-square test. (theory and Practical)

Books Recommended:

1. **Statistics for Management,** Levin, R.I. and D.S. Rubin, Prentice-Hall of India.
2. **Complete Business Statistics,** Aczel, Amir D., and Sounder pandian, J., Tata McGraw Hill Publishing.
3. **Statistics for Business and Economics,** Anderson, Sweeny and Williams, CENGAGE Learning, NewDelhi.
4. **Business Statistics,** Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi.
5. **Business Statistics,** Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi.
6. **Elementary Business Statistics,** Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall ofIndia Private Ltd., New Delhi.

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VIII (Honours)

Corporate Accounting (BCABR 8.2)			
Teaching Hours: 60	Total Credits: 04	Total Marks: 70 + 30 = 100	Group: Major Core

Objectives: The objective of this paper is to help students to acquire conceptual and practical knowledge about corporate accounting

Learning Outcomes:

1. To understand the concept of holding companies and procedure of preparation of consolidated financial statement.
2. To apply the procedure of Amalgamation of Companies
3. To analyses the concept and procedure of Absorption of Companies
4. To evaluate procedure of Liquidation of Companies

Unit	Content
I	**Consolidated Financial Statements:** **Theory:** Concepts of Group, holding company and subsidiary company. Meaning of Wholly owned and Partly owned subsidiaries, purpose of preparing the consolidated financial statements, procedures for consolidation of financial statements of subsidiaries with the holding companies. Components of consolidated financial statements. **Practical Problems:** Prepare the Consolidated financial statements as per provisions of Companies Act, 2013.
II	**Amalgamation of Companies:** **Theory:** Meaning of Amalgamation of companies, Objectives, Need, Advantages and Disadvantages of Amalgamation. Methods of calculation of Net Present Value, Procedure of Amalgamation of Companies. **Practical Problems:** Journal Entries in the books of Transferee company and Transferor company and Preparation of Balance sheet of Transferee Company as per provisions of Companies Act, 2013
III	**Absorption of Companies:** **Theory:** Meaning of Absorption of companies, Objectives, Need, Advantages and Disadvantages of Absorption. Methods of calculation of Net Present Value. Procedure of Absorption of Companies. **Practical Problems:** Journal Entries in the books of Transferee company and Transferor company and Preparation of Revised Balance sheet of Transferee Company as per provisions of Companies Act, 2013
IV	**Liquidation of Companies:** **Theory:** Meaning of Liquidation, Types of Liquidations, Objects, Advantages and Disadvantages of Liquidation, Procedure of Liquidation, Meaning of Liquidator, Role of Liquidator, Commission paid to the Liquidator. **Practical Problems:** Preparation of Liquidator Final Statement of Account.

Books Recommended:

1. **Financial Accounting, Paul, S. K, New Central Book Agency,**
2. **Financial Accounting For Managers, Ghosh, T. P, Taxman Allied Service.**
3. **Financial Accounting, Mohammed Hanif, Amitabh Mukherjee, Tata McGraw-Hill Education.**
4. **Financial Accounting, Dr.V.K.Goyal, Published by Excel Books.**
5. **Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.**
6. **Financial Accounting, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi**
7. **Corporate Accounting, Dr. R.K. Mittal, Dr. Shagun Ahuja, VK Publications**
8. **Corporate Accounting, Mukherjee &Hanif, Amitabha Mukherjee Mohammed Hanif Tata McGraw-Hill Education.**

पुरुषसिंहम्
स्वाधीनम्
उपैतिलक्ष्मीः
नागपुर

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VIII (Honours)

Corporate Law (BCABR 8.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To comprehend the key features of the Companies Act 2013 and the roles of NCLT and NCLAT in its administration.
2. To analyze the roles, legal obligations, and appointment procedures of various directors within a company.
3. To evaluate the role of MCA-21 in corporate transparency and analyze the legal concepts of oppression and mismanagement.
4. To understand the objectives, powers, and functions of SEBI and its impact on corporate governance through SEBI (LODR) Regulations

Learning Outcomes: After learning this course, students will be able to –

1. **Explain** the features of the Companies Act 2013 and analyze the powers and composition of NCLT and NCLAT.
2. **Identify** various types of directors in a company and assess their respective roles and legal positions.
3. **Evaluate** the significance of MCA-21 and analyze the legal aspects of oppression and mismanagement in corporations, including the process of seeking relief from the Tribunal.
4. **Explain** the objectives of SEBI, analyze its powers and functions, and evaluate the yearly compliance requirements mandated by SEBI (LODR) Regulations.

Unit	**Content**
I	**New Provisions of the Companies Act 2013 –** Features of the new Act, kinds of companies, concepts of small company, dormant company, conversion of companies-private to public, public to private, Section 8 to other kinds. **Administration of company law through NCLT and NCLAT –** Composition, Qualification of members, Powers of NCLT, Constitution of appellate tribunal, Qualification for appellate tribunal, Term of Office. Case Study of Unicorns in India.
II	**Company Management-** meaning of directors- BOD, qualifications, legal position of directors, Appointment of directors, number of directors, duties, liabilities, D.I.N, need for DIN. Types of Directors: managing director, whole time director, women director, non-executive director, independent director, resident director **Key Managerial Personnel-** Definition, companies required to appoint KMP, persons who cannot be appointed as KMP, Role and Responsibilities of KMP, Penalty for non appointment of KMP.
III	**MCA-21** – Role and benefits of MCA, MCA services, DIR-3 KYC, concept of C-PACE Company meetings -Meaning of meeting, kinds of meetings, Rules for notice, agenda, quorum, chairman. Proxy and its provisions. **Corporate Liquidation –** Winding up by the Tribunal- circumstances
IV	**Securities & Exchange Board of India –** Objectives of SEBI, composition and management of the Board, Powers and functions of SEBI, Penalties under Sec. 15. **SEBI (Listing Obligations and Disclosure Requirements) Regulations –** Rules for BOD, report on corporate governance to members, yearly compliances required in SEBI (LODR) Regulations. Case laws on role of SEBI.

Books Recommended:

1. **Company Law & Secretarial Practice**. Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law**, Singh Avtar, Eastern Book Company, Lucknow.
3. **Corporate & Allied Laws**, Munish Bhandari, Best Word Publication.
4. **Company Law and Practice –** Dr. G. K. Kapoor, Taxmann Publication.

Name of Course: B. Com (Major in Accounts & Business Regulations)

SEMESTER VIII (Honours)

Business Regulations (BCABR 8.4.1)			
Teaching Hours: 60	*Total Credit: 4*	*Total Marks: 70+30 = 100*	*Group: Major Elective*

Objective:

1. To enable students to understand organizational structure and laws governing managerial conduct
2. To provide students with an understanding of human resource management and labour regulations
3. To familiarize students with the concept of marketing management and laws that protect consumers
4. To impart knowledge of fintech, financial markets and regulations governing it.

Learning Outcome: After learning this course students will be able to**:**

i) Understand the concept of business management, corporate governance and contractual compliance

ii)Evaluate management of the human resource and implication of social security laws.

iii) Analyse market strategies regulated by fair trade and protection laws

iv) Apply knowledge of working of financial markets and regulatory norms

Unit	**Contents**
I	**General Business Management & Corporate Governance** **Management Functions**: Planning- meaning of planning, utility of planning in management, planning process. Forecasting-meaning, quantitative and qualitative techniques of forecasting. Organizing- meaning and principles of organising. **Business Entities:** management of different forms—Sole Proprietorship, Partnership, and Limited Liability Partnership. **Contractual Management:** Essentials of valid contract, remedies for breach under the Indian Contract Act, 1872. **Corporate Governance:** Companies Act 2013 (Sec 149-172: board duties) independent directors, and audit committees as per SEBI (LODR) Regulations
II	**Human Resource Management & Labour Regulations** **HR Planning & Acquisition:** meaning of HR planning, objectives. Recruitment- meaning, principles and types. Selection-process **Human Resource Information Systems:** Technology in HR, overview of AI tools in recruitment, selection, and data management **Diversity & Inclusion:** Building inclusive workplace cultures, managing employee wellness and performance in virtual environments **Code on Social security 2020-** salient features, pro-women provisions.
III	**Marketing Management & Consumer Regulations** **Product & Branding Strategy:** meaning of product lifecycle, stages in product lifecycle, meaning of branding and trademark, legal protection of brand identity under the Trade Marks Act, 1999. **Consumer Rights & Redressal:** Impact of marketing on consumers, grievance settlement mechanisms provided by the Consumer Protection Act, 2019, E-commerce rules. **Fair Competition:** Regulation of "anti-competitive agreements" and "abuse of dominance" in marketing practices under the Competition Act, 2002. **Advertising Ethics:** Regulatory role of the Advertising Standards Council of India (ASCI) and legal curbs on misleading advertisements.
IV	**Financial Management & Regulatory Framework** **Fintech-** meaning of financial technology, its impact on traditional financial services, key developments in the Indian fintech sector. **Securities Market Oversight:** Role of the Securities and Exchange Board of India (SEBI) in regulating IPOs, stock exchanges, and investor protection.

	Foreign Exchange & Investment: Regulations governing foreign capital, FDI, and cross-border payments under the Foreign Exchange Management Act (FEMA) **Financial Reporting & Audit**: Statutory requirements for maintaining accounts and mandatory auditing standards as per the Institute of Chartered Accountants of India (ICAI)

Books Recommended:

1. A manual of Business Laws; Dr. S.N. Maheshwari, Himalaya Publishing House
2. International Human Rights Law; Surya-e-book INFLIBNET
3. Business Regulatory Framework; V.K. Sareen, K.C. Garg, & Mukesh Sharma, Kalyani Publisher
4. Aspects of Labour Welfare and Social Security; Dr. A M Sharma, Himalaya Publishing House
5. Student's Guide to Business Regulatory Framework; S.K.Pandab- Law Point

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VIII (Honours)

Entrepreneurship Development: Government Policies (BCABR 8.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

Objectives:

1. To inculcate in students an advanced level of entrepreneurial vision and entrepreneurial will.
2. To develop awareness regarding Govt. policies and support system for starting new venture.

Learning outcome: After learning this subject, students would be able -

1. To understand the concept & process of entrepreneurship.
2. To draft business plan based on innovative business ideas.
3. To register a new venture and avail benefits of various Govt. policies.

Unit	Content
I	**Introduction to Entrepreneurship:** 1. Meaning & Definition of Entrepreneurship, relationship of entrepreneurship with economic development, process of entrepreneurship, factors affecting growth of entrepreneurship and barriers to entrepreneurship. 2. Theory of achievement motivation- importance and criticism, McClelland's experiment, Maslow's need theory.
II	**Entrepreneurship Development and Trends:** 1. Entrepreneurship development in India: Issues and opportunities 2. Types of entrepreneurships, the ED cycle, Techno Economics innovation and entrepreneurship, Socio-psychological factors influencing entrepreneurship development 3. Entrepreneurship trends, Cases from Indian industry- Shri Dheerubhai Ambani, Shri Ratan TATA, Shri G.D. Birla.
III	**Business idea and Business Plan:** 1. Sources of business ideas, Business idea generation process, evaluation of business idea, creativity and innovation in idea generation. 2. Meaning of business plan, characteristics of business plan, importance and building of business plan, components of business plan, essential requirement of developing business plan.
IV	**Registration of new venture and government policies:** 1. Requirement of setting up a new venture, registration of new venture, process and benefits of registration, formalities in setting up new enterprise, steps and process involved in manufacturing and service unit. 2. Objectives and Activities of SIDBI, EDII/EDI, NIESBUD, NABARD and DIC. 3. Role of MSME, MITCON, MCED and MIDC.

Books Recommended:

1) **Entrepreneurial Development –** S. S. Khanka (S. Chand)
2) **Entrepreneurship 6th Edition –** Robert D. Hisrich (Tata McGraw Hill)
3) **Entrepreneurship Development –** MBA Sem III – Dr, Kailas S. Kadu (Thakur Publishers)

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VII (Honours with Research)

Statistics in Business (Subject Code: BCABR 7.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:
The objective of this course is to familiarize the students with the application of statistical technique in business decision making.

Learning Outcome:
1. To understand the various aspects of data collection and tabulation.
2. To apply application of measures of central tendency.
3. To analyze the practical application of time series and range.
4. To evaluate the practical application of index number.

Unit	Content
I	**Introduction** Meaning, definition & functions of statistics, scope, importance & limitations of statistics. **Collection of data, Classification &Tabulation of data** Primary & Secondary data, methods of collection of data & sources of data. Meaning, objects, rules & types of classification of data. Meaning & objects of tabulation of data, difference between classification & tabulation. Types of statistical series (construction & conversion of series –Practical Problems).
II	**Measures of Central Tendency** Meaning, definition, functions & characteristics, merits & demerits of mean, median & mode, standard deviation, quartiles, quartile deviation, Skewness. (Theory) Mean, median, mode, standard deviation, Standard Errors, quartiles, quartile deviation, Skewness (Practical Problems)
III	**Time Series:** Meaning of time series, characteristics &, merits & demerits of semi- average method & moving average method in time series. (Theory) Semi-average method, moving average method (Practical Problems) **Range:** Meaning of range, characteristics & Objectives (Theory) Calculation of range and its co-efficient (Practical)
IV	**Index Number:** Introduction, meaning, definition, characteristics, uses of index numbers and types of index numbers, merits & demerits (Theory) Laspeyre's Index Number, Paasche's Index Number, Bowley's Index Number & Fisher'sIdeal Index Number. (Practical Problems)

Books Recommended:

1. **Fundamentals of statistics,** D.V.Elhance & VeenaElhance
2. **Statistics,** V.K.Kapoor, S.Chand&Sons
3. **Statistics,** B.Gupta, Sahitya Bhavan, Agra
4. **Statistics Methods,** S.P.Gupta, S.Chand&Sons
5. **Fundamental of Statistics,** S.C.Gupta, HimalayaPublishingHouse
6. **Business Statistics,** Dr. Iyappan M., Dr.Nanje Gowda, Dr. Rajeshwari M.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VII (Honours with Research)

Commercial Law (BCABR 7.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To analyze internal and external factors impacting businesses to strategize effectively.
2. To adeptly interpret economic systems, indicators, policies, and globalization effects on business operations.
3. To navigate legal frameworks, corporate governance principles, intellectual property rights, and international trade laws for ethical business conduct.
4. To evaluate socio-cultural trends, technological influences, and develop adaptive strategies for businesses in dynamic environments.

Learning Outcomes: After learning this course, students will be able to –

1. **Remember** the law relating to sale of goods.
2. **Analyse** the RTI laws.
3. **Understand** IT laws applicable in India.
4. **Evaluate** laws relating to MSME, apprenticeship and arbitration.

Unit	Content
I	**SALE OF GOODS ACT, 1930** Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of *'Caveat Emptor'*, *'Nemo dat quod non habet'*, Unpaid seller, Rights of an unpaid seller, Sale by auction
II	**Right to Information Act 2005** Scope of the Act, Definition of Information, Definition of Public Authority, Definition of right to information, Salient features of the Act, maintenance and publication of records, exemptions, procedure to file an inquiry under RTI Act, Benefits of Right to Information Act.
III	**INFORMATION TECHNOLOGY ACT, 2000** Scope of the Act; objectives, Meaning of Digital Signature, Electronic Governance-legal recognition of electronic records and electronic signatures, Retention of electronic records. Penalties, Offences under IT Act, Punishment for cyber terrorism, Advantages of the Information Technology Act, Due diligence by an intermediary as per new IT rules 2021.
IV	**Miscellaneous Laws:** **MSMED ACT 2006** – Meaning of enterprise, measures for promotion of MSME. **Apprenticeship Act** – Meaning of apprentice, role of NSDC, schemes run by government for apprenticeship training through NSDC. **Arbitration & Conciliation Act** – General provisions of arbitration, features of arbitration, authorities under A&C Act, 1996, Arbitration agreements, requirements of a valid Arbitration agreement, termination of an arbitration agreement, arbitral award.

Books Recommended:

1. **Business Laws,** Sultan Chand & Sons, New Delhi.
2. **RTI ACT, 2005,** Dr Jyoti Rattan, Deccan law House
3. **I.T. Rules with Information Technology Act, 2000,** Taxmann Publication Pvt. Ltd. New Delhi.
4. **Corporate & Economic Laws;** Taxmann Publications.

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VII (Honours with Research)

Auditing (BCABR 7.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

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

Learning Outcome: After learning this subject, the student will be able to understand:

1. The concept and importance of Audit and various Audit Procedures.
2. The concept and procedures of company and bank audit.
3. The format and types of audit report.
4. The basic understanding of some important Auditing Standards.

Unit	Content
I	**Introduction:** Definition of audit, Objectives and Advantages of auditing, Basic principles of auditing, Types or Classification of auditing, Techniques of Auditing. Internal control system – Features, Objectives, Advantages & Disadvantages. **Internal check** – Fundamental Principles & Advantages. **Internal audit** – Need and function of internal auditing. Audit Plan & documentation of audit plan. Audit programme & constructing an audit programme, Audit evidence
II	**Company Audit**: Qualification, Disqualification, Appointment & Removal of auditors. Ceiling on number of audits, rights, powers & duties of a company auditor, remuneration of auditor, Audit Committee. Civil liabilities of an auditor, professional negligence. **Audit of Banks** - Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.
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IV	**Introduction to Standards on Auditing** – SA 220: Quality Control for an Audit of Financial Statements SA 230: Documentation SA 300: Planning an Audit of Financial Statements SA 320: Materiality in Planning and Performing an Audit SA 500: Audit Evidence

Books Recommended:

1. **Auditing,** ICAI Study Material
2. **Auditing Principles and Practice,** Ravinder Kumar and Virender Sharma, PHI Learning.
3. **Auditing, Aruna Jha,** Taxmann Publication.
4. **Auditing Theory and Practice,** A. K. Singh, and Gupta Lovleen. Galgotia Publishing Company.
5. **Modern Indian Company Law,** MC Kuchhal, Shri Mahaveer Book Depot. Publishers. (Relevant Chapters)

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VII (Honours with Research)

<table>
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Theory: Meaning of Accounting Ratios, Objectives, Advantages, Limitations, Types of Ratios: Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios.
Practical Problems: Calculation of Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios and preparation of Balance Sheet on the basis of ratios.</td></tr>
<tr><td>III</td><td colspan="3">Budget and Budgetary Control:
Theory: Meaning of Budgetary Control, Tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Flexible Budget.
Practical Problems: Preparation of Flexible Budget.</td></tr>
<tr><td>IV</td><td colspan="3">Cash Flow Analysis:
Theory: Meaning of Cash Flow, Uses of Cash flow statement, Objectives, Advantages and limitations of Cash Flow Statement, Meaning of Cash Flow from Operating Activities, Investing and Financing Activities. Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Increase of Current Assets and Current Liabilities.
Practical Problems: Preparation of Cash Flow Statement as per AS-3.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Analysis of Financial Statements, T.S. Grewal's (As per Schedule III of the Companies Act, 2013)
2. FINANCIAL STATEMENT ANALYSIS, 11TH EDITION, K.R. Subramanyam
3. Financial Management, P C Tulsian, Bharat Tulsian&Tushar Edition 2023, S. Chand Publishing
4.Financial Statements Analysis, Goel Sandeep, Taylor & Francis</td></tr>
</table>

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – VII (Honours with Research)

AI in Research Methodology (BCABR 7.5)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective: This programme aims at providing an advanced understanding of business research integrated with Artificial Intelligence tools. It focuses on enhancing research efficiency, accuracy, and quality through AI-assisted literature review, data collection, analysis, and report writing.

Learning Outcomes: After successful completion of this course, students will be able to:

1. **Explain** the fundamental concepts, process, and significance of research methodology in the field of commerce and management.
2. **Apply** appropriate AI tools and research methods for literature review, research design, sampling, and data collection.
3. **Analyze** research data and scholarly literature to identify research gaps, interpret findings, and draw meaningful conclusions.
4. **Create** structured research reports and conference research papers using appropriate academic writing, referencing, and plagiarism standards.

Unit	Content
I	**Introduction to Research Methodology:** Meaning of Research, Meaning of Research Methodology, Importance & Scope of Research in Commerce, Objectives and Characteristics of good research, Types of Research, Research Process. **Review of Literature:** Meaning, purpose and importance of Literature Review, Steps in writing a literature review, Systematic Literature Review – Meaning, PRISMA Framework, Identification of Research Gaps. **AI Tools to be used:** Notebook LM (Conceptual understanding and source-based note preparation), SciSpace AI (Understanding research papers), Litmaps AI (Literature mapping and citation networks), Research Rabbit (Paper discovery).
II	**Research Design:** Meaning and types of Research Design, Characteristics of research design, Types of Research Design; sources of research problem, Selection of a problem for Research, Framing of Hypothesis – Steps in Formulation of Hypothesis. **Sampling:** Meaning of Sample – Sample Design, Sampling Techniques, Calculation of Sample Size, Survey – Planning a Survey. **AI Tools to be used:** Consensus AI (Research gap identification), Connected Papers (Research framework and methodology mapping), G*Power (Sample size and statistical power calculation), AI tools for calculating appropriate sample size.
III	**Data Collection:** Primary data and secondary data – Meaning, Sources of data; Use of primary and secondary data. **Methods of Data Collection** – Methods of collecting Primary Data – Observation, Interviews, Questionnaires and Schedules – its advantages and limitations. Methods of collecting Secondary Data. **AI Tools to be used:** Google Forms with AI (Auto question generation), Typeform AI (Smart surveys), SurveyMonkey (Online survey design and questionnaire administration), ChatGPT Forms / Form builders.
IV	**Analysis and Interpretation of Data:** Editing; Classification and Tabulation; benefits of tabulation, Analysis and Interpretation of Data. **Report Writing**: Qualities of a Good Report, Structure of the Research Report, References, Bibliography, Citations – styles of citations; Important Scholarly Publishing Concepts: DOI, ORCID, LaTeX; Reference Import and Citation File Formats (.ris, .bib files); Meaning of Plagiarism. **AI Tools to be used:** Julius AI (Data analysis and visualization), Excel with Copilot and Data Analysis ToolPack, Mendeley (Reference management), Scite.ai (Smart citation analysis), Grammarly AI (Academic writing enhancement), reviewer3.com (Manuscript Quality Review)

Books Recommended:

1. **Research Methodology:** A Step-by-Step Guide for Beginners – Ranjit Kumar, Pearson
2. **Research Methodology:** Methods and Techniques – C. R. Kothari, New Age International Publishers
3. **Business Research Methods:** Donald R. Cooper & Pamela S. Schindler, McGraw Hill
4. **Research Design:** Qualitative, Quantitative, and Mixed Methods Approaches – John W. Creswell, SAGE
5. **The Craft of Research:** Wayne C. Booth, Gregory G. Colomb & Joseph M. Williams.

Name of Course: B.Com. (Accounts and Business Regulations)

SEMESTER VIII (Honours with Research)

Advance Statistic (BCABR 8.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:

The objective of this paper is to equip students with some of the important statistical techniquesfor managerial decision making and to provide ground for learning advanced analytical tools used in research.

Learning Outcome:

1. To understand the applications of correlation analysis in business decision making
2. To apply the concept and applications of regression analysis in managerial decisions
3. To analyses concept of probability and its practical application
4. To evaluate the various non-parametric tests in business research

Unit	Contents
I	**Correlation Analysis** Simple, multiple and partial correlation analysis; Karl Pearson's Co- efficient of Correlation;Spearman's Rank correlation. (theory and Practical)
II	**Regression Analysis:** Simple and Multiple linear regression analysis (involving up to three variables). Multiple regressionanalysis using MS Excel. (theory and Practical)
III	**Probability:** Laws of probability, simple and Compound probabilities, Permutations and Combinations. (theory and Practical)
IV	**Sampling and Test of Significance:** Sampling on mean, sampling on standard deviation, type I and types II Errors and Chi-square test. (theory and Practical)

Books Recommended:

1. **Statistics for Management,** Levin, R.I. and D.S. Rubin, Prentice-Hall of India.
2. **Complete Business Statistics,** Aczel, Amir D., and Sounder pandian, J., Tata McGraw Hill Publishing.
3. **Statistics for Business and Economics,** Anderson, Sweeny and Williams, CENGAGE Learning, NewDelhi.
4. **Business Statistics,** Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi.
5. **Business Statistics,** Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi.
6. **Elementary Business Statistics,** Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall ofIndia Private Ltd., New Delhi.

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Semester – VIII (Honours with Research)

Corporate Law (BCABR 8.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To comprehend the key features of the Companies Act 2013 and the roles of NCLT and NCLAT in its administration.
2. To analyze the roles, legal obligations, and appointment procedures of various directors within a company.
3. To evaluate the role of MCA-21 in corporate transparency and analyze the legal concepts of oppression and mismanagement.
4. To understand the objectives, powers, and functions of SEBI and its impact on corporate governance through SEBI (LODR) Regulations

Learning Outcomes: After learning this course, students will be able to –

1. **Explain** the features of the Companies Act 2013 and analyze the powers and composition of NCLT and NCLAT.
2. **Identify** various types of directors in a company and assess their respective roles and legal positions.
3. **Evaluate** the significance of MCA-21 and analyze the legal aspects of oppression and mismanagement in corporations, including the process of seeking relief from the Tribunal.
4. **Explain** the objectives of SEBI, analyze its powers and functions, and evaluate the yearly compliance requirements mandated by SEBI (LODR) Regulations.

Unit	**Content**
I	**New Provisions of the Companies Act 2013 –** Features of the new Act, kinds of companies, concepts of small company, dormant company, conversion of companies-private to public, public to private, Section 8 to other kinds. **Administration of company law through NCLT and NCLAT –** Composition, Qualification of members, Powers of NCLT, Constitution of appellate tribunal, Qualification for appellate tribunal, Term of Office. Case Study of Unicorns in India.
II	**Company Management-** meaning of directors- BOD, qualifications, legal position of directors, Appointment of directors, number of directors, duties, liabilities, D.I.N, need for DIN. Types of Directors: managing director, whole time director, women director, non-executive director, independent director, resident director **Key Managerial Personnel-** Definition, companies required to appoint KMP, persons who cannot be appointed as KMP, Role and Responsibilities of KMP, Penalty for non appointment of KMP.
III	**MCA-21** – Role and benefits of MCA, MCA services, DIR-3 KYC, concept of C-PACE Company meetings -Meaning of meeting, kinds of meetings, Rules for notice, agenda, quorum, chairman. Proxy and its provisions. **Corporate Liquidation –** Winding up by the Tribunal- circumstances
IV	**Securities & Exchange Board of India –** Objectives of SEBI, composition and management of the Board, Powers and functions of SEBI, Penalties under Sec. 15. **SEBI (Listing Obligations and Disclosure Requirements) Regulations –** Rules for BOD, report on corporate governance to members, yearly compliances required in SEBI (LODR) Regulations. Case laws on role of SEBI.

Books Recommended:

1. **Company Law & Secretarial Practice**. Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law**, Singh Avtar, Eastern Book Company, Lucknow.
3. **Corporate & Allied Laws**, Munish Bhandari, Best Word Publication.
4. **Company Law and Practice –** Dr. G. K. Kapoor, Taxmann Publication.

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SEMESTER VIII (Honours with Research)

Business Regulations (BCABR 8.4.1)			
Teaching Hours: 60	*Total Credit: 4*	*Total Marks: 70 + 30 = 100*	*Group: Major Elective*

Objective:

1. To enable students to understand organizational structure and laws governing managerial conduct
2. To provide students with an understanding of human resource management and labour regulations
3. To familiarize students with the concept of marketing management and laws that protect consumers
4. To impart knowledge of fintech, financial markets and regulations governing it.

Learning Outcome: After learning this course students will be able to**:**

i) Understand the concept of business management, corporate governance and contractual compliance

ii)Evaluate management of the human resource and implication of social security laws.

iii) Analyse market strategies regulated by fair trade and protection laws

iv) Apply knowledge of working of financial markets and regulatory norms

Unit	**Contents**
I	**General Business Management & Corporate Governance** **Management Functions**: Planning- meaning of planning, utility of planning in management, planning process. Forecasting-meaning, quantitative and qualitative techniques of forecasting. Organizing- meaning and principles of organising. **Business Entities:** management of different forms—Sole Proprietorship, Partnership, and Limited Liability Partnership. **Contractual Management:** Essentials of valid contract, remedies for breach under the Indian Contract Act, 1872. **Corporate Governance:** Companies Act 2013 (Sec 149-172: board duties) independent directors, and audit committees as per SEBI (LODR) Regulations
II	**Human Resource Management & Labour Regulations** **HR Planning & Acquisition:** meaning of HR planning, objectives. Recruitment- meaning, principles and types. Selection-process **Human Resource Information Systems:** Technology in HR, overview of AI tools in recruitment, selection, and data management **Diversity & Inclusion:** Building inclusive workplace cultures, managing employee wellness and performance in virtual environments **Code on Social security 2020-** salient features, pro-women provisions.
III	**Marketing Management & Consumer Regulations** **Product & Branding Strategy:** meaning of product lifecycle, stages in product lifecycle, meaning of branding and trademark, legal protection of brand identity under the Trade Marks Act, 1999. **Consumer Rights & Redressal:** Impact of marketing on consumers, grievance settlement mechanisms provided by the Consumer Protection Act, 2019, E-commerce rules. **Fair Competition:** Regulation of "anti-competitive agreements" and "abuse of dominance" in marketing practices under the Competition Act, 2002. **Advertising Ethics:** Regulatory role of the Advertising Standards Council of India (ASCI) and legal curbs on misleading advertisements.
IV	**Financial Management & Regulatory Framework** **Fintech-** meaning of financial technology, its impact on traditional financial services, key developments in the Indian fintech sector. **Securities Market Oversight:** Role of the Securities and Exchange Board of India (SEBI) in regulating IPOs, stock exchanges, and investor protection.

	Foreign Exchange & Investment: Regulations governing foreign capital, FDI, and cross-border payments under the Foreign Exchange Management Act (FEMA) **Financial Reporting & Audit**: Statutory requirements for maintaining accounts and mandatory auditing standards as per the Institute of Chartered Accountants of India (ICAI)

Books Recommended:

1. A manual of Business Laws; Dr. S.N. Maheshwari, Himalaya Publishing House
2. International Human Rights Law; Surya-e-book INFLIBNET
3. Business Regulatory Framework; V.K. Sareen, K.C. Garg, & Mukesh Sharma, Kalyani Publisher
4. Aspects of Labour Welfare and Social Security; Dr. A M Sharma, Himalaya Publishing House
5. Student's Guide to Business Regulatory Framework; S.K.Pandab- Law Point

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Semester – VIII (Honours with Research)

Entrepreneurship Development: Government Policies (BCABR 8.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives

Objectives:

1. To inculcate in students an advanced level of entrepreneurial vision and entrepreneurial will.
2. To develop awareness regarding Govt. policies and support system for starting new venture.

Learning outcome: After learning this subject, students would be able -

1. To understand the concept & process of entrepreneurship.
2. To draft business plan based on innovative business ideas.
3. To register a new venture and avail benefits of various Govt. policies.

Unit	Content
I	**Introduction to Entrepreneurship:** 1. Meaning & Definition of Entrepreneurship, relationship of entrepreneurship with economic development, process of entrepreneurship, factors affecting growth of entrepreneurship and barriers to entrepreneurship. 2. Theory of achievement motivation- importance and criticism, McClelland's experiment, Maslow's need theory.
II	**Entrepreneurship Development and Trends:** 1. Entrepreneurship development in India: Issues and opportunities 2. Types of entrepreneurships, the ED cycle, Techno Economics innovation and entrepreneurship, Socio-psychological factors influencing entrepreneurship development 3. Entrepreneurship trends, Cases from Indian industry- Shri Dheerubhai Ambani, Shri Ratan TATA, Shri G.D. Birla.
III	**Business idea and Business Plan:** 1. Sources of business ideas, Business idea generation process, evaluation of business idea, creativity and innovation in idea generation. 2. Meaning of business plan, characteristics of business plan, importance and building of business plan, components of business plan, essential requirement of developing business plan.
IV	**Registration of new venture and government policies:** 1. Requirement of setting up a new venture, registration of new venture, process and benefits of registration, formalities in setting up new enterprise, steps and process involved in manufacturing and service unit. 2. Objectives and Activities of SIDBI, EDII/EDI, NIESBUD, NABARD and DIC. 3. Role of MSME, MITCON, MCED and MIDC.

Books Recommended:

1) **Entrepreneurial Development –** S. S. Khanka (S. Chand)
2) **Entrepreneurship 6th Edition –** Robert D. Hisrich (Tata McGraw Hill)
3) **Entrepreneurship Development –** MBA Sem III – Dr, Kailas S. Kadu (Thakur Publishers)