



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಪುಂಡಕ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAMU Accredited
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/RIH-287/BOS /Comm (UG) /20-21/ 1031

Date: 19 OCT 2020

NOTIFICATION

Sub: Regarding introduction of the syllabus of B.Com & B.Com(CS) UG under C.B.C.S. w.e.f. the academic year 2020-21 & onwards.

- Ref: 1. UGC Letter DO No. 1-1/2016(SECY), dt. 10.08.2016.
2. Special BOS Res. No. 01 & 02 , dt. 14.07.2020.
3. Special Faculty Res. No. 01, dt. 04.08.2020.
4. Special Academic Council Res. No. 15, dt. 21.08.2020.
5. Vice-Chancellor's order dated 17/8/2020 .

Adverting to the above, it is hereby notified to the Principals of all constituent and affiliated degree colleges coming under the jurisdiction of Karnatak University, Dharwad that the B.Com & B.Com(CS) UG syllabus for I to VI Semester which is annexed herewith in Annexure-A is introduced under C.B.C.S. from the academic year 2020-21 & onwards.

Hence, the contents of this notification may please be brought to the notice of the students and all the concerned. The prescribed C.B.C.S. syllabus may also be obtained through K.U.website (www.kud.ac.in).

Handwritten: 15/10/2020
(Dr. Hanumantappa K.T)
REGISTRAR

To,

1. The Chairman, Commerce (UG), Dept. of Commerce, K.U.Dharwad.
2. The Chairman, Dept. of Commerce, K.U.Dharwad.
3. The Principals of all the constituted and affiliated degree colleges under the jurisdiction of Karnatak University, Dharwad. (The same may be sent through e-mail)
4. The Registrar (Evaluation), K.U.Dharwad.

Copy fws to:

1. Dr.(Smt) A.N.Tamargundi, Dean, Faculty of Commerce, Dept. of Commerce, K.U.Dharwad.
2. The Director, IT Section, Examination Section, K.U.Dharwad for information and to upload on K.U.Website (www.kud.ac.in).

Copy to:

1. PS to Vice-Chancellor, K.U.Dharwad.
2. S.A. to Registrar, K.U.Dharwad.
3. O.S., Exam UG / Confl / QP / GAD Section, K.U.Dharwad.
4. The System Analyst, Computer Unit Exam Section, K.U.Dharwad.



KARNATAK

UNIVERSITY

DHARWAD

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**REGULATIONS GOVERNING B.COM PROGRAMME UNDER
CHOICE BASED CREDIT SYSTEM (CBCS) OF KARNATAK
UNIVERSITY, DHARWAD**

(As per Section 44(1)(c) of K.S.U. Act 2000)

Effective from 2020-21

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REGULATIONS GOVERNING B.COM PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

(As per Section 44(1)(c) of K.S.U. Act 2000)

Preamble

The University Grants Commission (UGC) has directed all the Indian Universities to bring out reforms in Indian education system by adopting the Choice Based Credit System (CBCS) for all Under Graduate Programmes as per the New Education Policy (NEP). The NEP felt that our present education system produces young minds lacking knowledge, confidence, values and skills.

The CBCS is a student centric having a course structure to enhance the knowledge in intra and inter discipline programmes and skill for employability. Thus, CBCS not only offers opportunities and avenues to learn core subjects but also exploring additional avenues of learning beyond the core subjects for holistic development of an individual. In general the CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. Hence, the UGC has recommended adopting CBCS for all undergraduate programmes that will undoubtedly facilitate the young generation of our country a bench mark for our courses with best international academic practices. It is therefore, Karnatak University, Dharwad feels that this is the time to adopt the CBCS for all its under graduate programmes.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "**Regulations governing the Under Graduate Programme in the Faculty of Commerce under Choice Based Credit System (CBCS)**" in Karnatak University, Dharwad.
- b. These regulations shall be as per section 44(1)(c) of K.S.U. Act 2000 for introduction of B.Com Course.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2020-21 after H.E. the Chancellor's assent.

2. SEMESTER

- 2.1: The Under Graduate Degree Programme (B.Com) shall have six semesters duration.
- 2.2: Each academic year shall have two semesters: Odd and Even semesters.
- 2.3: Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).

3. PROGRAMME STRUCTURE

- 3.1: The Programme shall have three components, *Viz.*, Discipline Specific Courses (DSC), Elective Courses (EC), and Ability Enhancement Courses (AEC).
 - a. **DSC:** DSCs are compulsory core courses of the programme.
 - b. **EC:** Elective courses shall have two categories *viz.*, Discipline Specific Elective (DSE) Course and Generic Elective (GE) Course.
 - c. **DSE:** Elective courses offered under the main discipline/ subject of study are referred to as Discipline Specific Elective (DSE).
 - d. **Generic Elective (GE) Course:** An elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice is called a Generic Elective in B.Com. Programme.

e. Ability Enhancement Courses (AEC): The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).

f. Ability Enhancement Compulsory Courses (AECC): Environmental Science, Indian constitution, English Communication and Modern Indian languages (MIL) Communications.

P.S. 1) A deaf / spastic / mentally retarded/ learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means any one language mentioned in VIII schedule of Indian Constitution.

i. **Skill Enhancement Courses (SEC):** These courses may be chosen from a pool of courses designed to provide value-based and/ or skill-based knowledge and shall contain theory and lab.

4.0: The Programme shall have two components (L: T/P): i) Lecturing (L) and ii) Tutorial (T) for non practical subjects and Practical (P) for practical subjects. Tutorial consists of participatory discussions, seminar presentations, desk work etc by the students of the respective subjects.

P.S. There shall not be a tutorial for Practical subjects and the courses having 2 credits.

4.1: **Credit system of the Programme:** The Programme shall have **154 credits** for 06 semesters. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial of session per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit. Credit for each course shall be decided by BOS in Commerce.

b) Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have 80 students and extendable to 90 students for B.Com. Programme.

5.2: In general there shall be

- i) one hour theory class per week is equal to one hour work load per week.
- ii) one hour tutorial per week is equal to one hour work load per week.

6. ADMISSION PROCEDURE FOR B.Com PROGRAMME

6.1: **Invitation of Applications:** University shall issue a notification for admission to B.Com Programme for all odd semesters soon after declaration of PUC II year / 10+2 results,

- a) Notification shall include eligibility for admission to the Programme, detailed fee structure, calendar of academic events for odd and even semesters of the academic year, last date for admission with or without panel fees, remittance of fees to University etc.
- b) Admissions shall be purely based on merit cum reservation as per the norms of Government of Karnataka issued from time to time.
- c) Academic year normally commences in the month of June every year. Exact date for commencement of academic year shall be decided by the University.
- d) Affiliated colleges shall admit the students for the Programme not exceeding the approved number of students. Hence, prior approval in this connection from University is mandatory.

6.2: ELIGIBILITY:

A candidate who has passed two years Pre University Course (PUC) Examination conducted by Pre University Board, Government of Karnataka, Bengaluru or 10+2 Examination conducted by CBSE or equivalent examinations by other states or any other recognized Boards / Departments shall be eligible for admission to first semester U.G. Programme. Further,

For **B.Com** Programme, a candidate who has passed two years PUC/ 10+2 with Commerce/ Science / Arts or 3 years *Diploma or 2 years *JOC/ *ITI with commerce related subjects shall be eligible. Further,

i. The successful candidates of 3 years ***Diploma** in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka are eligible to seek admission directly to B.Com. III Semester subject to compliance with other regulations applicable to candidates of B.Com Semester I and II who seek admission to B.Com Semester III. This is not applicable for other Diploma courses and such candidates shall get admission for I semester.

ii. A candidate of PUC/ 10+2 with Science / Arts shall have to study additional subjects as prescribed by BoS.

6.3: Admissions for higher Semesters:

- a) The U G. Programme shall have carryover system.
 - b) 75% attendance shall be mandatory for each semester and for each paper to appear for semester end examination. Further, 20% attendance shall be condoned for the students involved in **co curricular/ curricular activities** through NCC/ NSS/ Sports/ Cultural activities/ Study tours/ field work/ attending seminars with the due permission from the principal in writing.
 - c) A candidate shall be eligible to move to higher semester whether the candidate passes/ fails in such semester end examination conducted by the University.
 - d) If the candidate fails to appear for the semester end examination but make application to appear for the examination by maintaining 75 % attendance is also eligible to get the admission to immediate next higher semester.
- P.S:
- 1) Mere submission of application by the candidate to appear for examination without maintaining 75% attendance shall not be eligible for higher semester.
 - 2) If candidate maintains 75% attendance but fails to submit the application to appear for semester end examination shall not be eligible for higher semester.
- e) If the candidate appears for I semester end examination and discontinued for II semester and wishes to take admission for II semester in future, such candidates shall not be allowed for II semester directly. Such candidate shall get the admission to I semester only by surrendering his/ her I semester marks card to University. This is also applicable to other even semesters like IV and VI semesters wherein candidate shall get admission to III semester and V if discontinued to IV and VI semesters respectively.
 - f) If the candidate appears for II semester end examination and discontinued for III semester and wishes to take admission for IV semester in future, such candidates shall not be allowed for IV semester. Such candidate shall get the admission to III semester as per University schedule. This is also applicable to other odd semester like V semester wherein candidate gets admission to V semester if discontinued at VI.

- g) A candidate who does not satisfy the requirement of attendance even in one course (subject / paper) shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.

6.4: Medium of instruction:

- i. The medium of instruction shall be Kannada / English as decided by the concerned BOS. However, the candidate can write the examination either in English or Kannada.

ii. **Eligibility to Teach other than DSC and DSE:**

a) For Indian Constitution (AECC): Any candidate possessing M.A (Political Science), M.Com with LLB/ LLM qualification is eligible.

b) For Environmental Science (AECC): Any candidate possessing M.Sc. in Environmental Science is eligible.

c) For Computer related Papers (SEC): Any candidate possessing M.C.A/ M.Sc., (Computer Science)/ M.Com is eligible.

d) For Commercial Arithmetic/ Statistics (SEC): Any candidate possessing M.Sc., (Statistics)/ M.Com is eligible.

e) For Economics related Papers (GEC): Any candidate possessing M.A (Economics)/ M.Com is eligible.

6.5: Change of Programme:

The U. G. Programme is specific in nature and hence, there shall not be any provision to change the programme.

6.6: Change of subject / DSC

- a) The MIL subject studied by the candidate in I semester shall be the same for all other semesters and hence, there shall not be any provision to change the MIL subject.

6.7: Change of College/ Transfer

- a) Candidate shall be permitted for change of college only for the odd semesters by admitting within the stipulated period mentioned in the admission notification with the due consent from both the colleges. There shall not be any provision for transfer / change of college for even semesters. Further, lower semester examination failure / MPC candidates are not eligible for transfer / change of college within the Karnatak University's affiliated colleges.
- b) The same shall be applicable for the candidate seeking transfer from the colleges of other University within or outside the state or country by producing the eligibility certificate issued by Karnatak University with the confirmation of similarity of the programmes with each other. Other conditions shall be same as in 6.7(a).
- c) Such transfer of admission shall be within the intake capacity of the respective class/ subject of the respective College.

7: Examination

7.1: Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

7.2: There shall be a continuous assessment mode for the student. For this purpose, semester examinations are divided in to two components viz.

- i) Internal assessment written examinations conducted at college level for 20% of maximum marks allotted for each course (paper/ subject) and

ii) Semester end written examination conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each course (paper/ subject).

7.3: Internal assessment (IA) examinations:

- i. **Theory Papers:** The College shall conduct IA examination for theory subjects in the 8th week for 10% and 12th week for remaining 10% of maximum marks allotted for each paper/ subject. Duration of examination shall be 1hr. each.
- ii. **Practical:** The College shall conduct IA examination for practical paper (Computers) in the 14th week for 20% of maximum marks allotted for the paper/ subject. Duration of examination shall be 2hr.
- iii. Concerned teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he wishes. Grievances, if any, shall be solved by the concerned teachers, further if any by the Principal/ representative of Principal as per internal mechanism of the College.
- iv. There shall not be any provision for makeup examination for IA examinations for improvement of IA marks or remaining absent. However, IA exam shall be conducted for the students remained absent due to participation in the events related to **co curricular / curricular activities** conducted by recognized organizations.
- v. College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester end examination.

7.4: Semester end examination:

Semester end examination shall be conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each paper. Further, the University shall conduct the semester end examination of the respective semesters only; may be odd or even but not both odd and even semesters simultaneously unless specified otherwise.

- i. Duration of theory examination shall be 03 hours for 100 marks subject/ paper/ course (including IA marks) having the credit 3 to 6.
- ii. Duration of theory examination shall be 1.5 hours for 50 marks subject / paper / course(including IA marks) having the credit less than 3.
- iii. The BOS in Commerce (UG) shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- iv. Question papers shall be prepared by team of members of respective Board of Examiners (BOE).
- v. Question paper for theory course papers/ subjects shall be both in English and Kannada medium. However, for other course papers/ subjects (problem oriented / practical/ Quantitative Technique based) shall be only in English.
- vi. Concerned BOE shall decide the scheme of valuation of both theory and practical course papers.
- vii. There shall be a single valuation for course papers from the members of concerned BOE under the supervision of moderator who is in turn under the supervision of Chairman of BOE.

7.5: Passing criteria

- a) Candidate has to score 40% in each course (subject) including the IA marks for passing the course (subject) subject to the condition that:

- i. No minimum marks or separate passing for the IA examination, but candidate has to score minimum 40% from the semester end examination for its 80% of the maximum marks and fulfils the minimum 40% for maximum marks of the course (subject)(Ex. for 100 marks paper; 20 IA + 80 sem end exam and hence, minimum 32 marks for sem end exam). If candidate scores 40% by cumulating marks from IA and semester end examination but fails to score 40% from the semester end examination, such candidate shall be declared fail.
- ii. In all cases of failure in particular course (subject), IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses (Subject), the candidate shall be declared pass in the programme in that semester.
- c) On successful scoring of minimum 40% in all courses (Subject) and all the semesters, the candidate shall be declared pass in the entire programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in a course(subject) which is rounded off to the nearest integer, the grade(G) earned by the candidate in that course(subject) will be given as below:

Percentage(P)	Grade(G)	Percentage(P)	Grade(G)
40-49	5.0	75-79	8.0
50-59	6.0	80-84	8.5
60-64	6.5	85-89	9.0
65-69	7.0	90-94	9.5
70-74	7.5	95-100	10.0

Grade point of less than 5 shall be considered as fail in the course (subject). Hence, G=0 and G=0 for the absent also.

- b) A student’s level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme (**Annexure 4**:Ex. Score card) .
- c) **Semester Grade Point Average (SGPA)**: The SGPA is a ratio of sum of the number of Credit grade points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.
(Credit grade points of each course (subject) = Credit x GP)
- d) **Cumulative Grade Point Average (CGPA)**: It is calculated as below for 6 semester programme:

$$CGPA = \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{Total\ credits\ of\ programme\ (sum\ of\ credits\ of\ all\ semesters)}$$

Or $CGPA = \frac{Total\ credit\ grade\ points\ of\ all\ the\ courses(subjects)\ in\ the\ programme}{Total\ credits\ of\ programme}$

class, First class, and Distinction along with grade letter as under.

CGPA of the programme (degree)	Class obtained	Grade Letter
9.5 to 10.00	Distinction	A+ +
9.00 to 9.49		A+
8.00 to 8.99		A

7.00 to 7.99	First class	B+
6.00 to 6.99		B
5.00 to 5.99	Second class	C
Less than 5.0	fail	D

7.7. CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 5 grade points in all courses of the programme, the B.Com degree shall be awarded for the candidates. The University shall issue the final grade card (Marks card) consisting of grade points along with marks of all courses successfully completed, SGPA for all the semesters, CGPA with Grade letter of the entire programme and Class obtained.

The degree shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8: Recounting, revaluation, challenge valuation, photo copying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photo copying of answer papers. The University shall invite applications for such purpose immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

Students shall be considered for Ranks and/ or Gold medals for only those who are completing all the credits in 6 semesters without break in the examination. However, this is not applicable for the award of classes like, second/first class/ distinction to the students.

7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in (c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters immediately after declaring the final semester results of the programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the concerned course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after successfully passing the programme.
- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 03 years from successful completion of the programme but not exceeding the period of double the duration of completion of the programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

Minimum duration for completion of the U.G. Programme shall be 3 years for 6 semester programme from the date of admission to I semester, but the maximum duration shall be 6 years, i.e., double the duration of programme.

10. REPEAL AND SAVINGS FOR UG PROGRAMME

All the existing Regulations governing three years Bachelor degree Programme in the discipline of Commerce under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these new regulations.

Provided that the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said regulations.

11. Removal of Difficulties:

Any issue not specifically mentioned in these Regulations shall be decided by the Vice Chancellor as per K.S.U 2000 Act.

Annexure: 1A: Programme structure: B.Com.

Semester	*Core			Elective						Ability Enhancement Course						Total Credit
	DSC			**DSE			GE			***SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	3+1+0	3+1=4				GE-1A	2+1+0	2+1=3				English-1	2+1+0	2+1=3	27
	DSC-2A	3+1+0	3+1=4										MIL-1	2+1+0	2+1=3	
	DSC-3A	3+1+0	3+1=4										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
	DSC-4A	3+1+0	3+1=4													
II	DSC-1B	3+1+0	3+1=4				GE-1B	2+1+0	2+1=3				English-2	2+1+0	2+1=3	27
	DSC-2B	3+1+0	3+1=4										MIL-2	2+1+0	2+1=3	
	DSC-3B	3+1+0	3+1=4										CONSTITUTION OF INDIA	2+0+0	2+0=2	
	DSC-4B	3+1+0	3+1=4													
III	DSC-1C	3+1+0	3+1=4				GE-1C	2+1+0	2+1=3	SEC-1C	2+1+0	2+1=3	English-3	2+1+0	2+1=3	24
	DSC-2C	3+1+0	3+1=4										MIL-3	2+1+0	2+1=3	
	DSC-3C	3+1+0	3+1=4													
IV	DSC-1D	3+1+0	3+1=4				GE-1D	2+1+0	2+1=3	SEC-1D	2+1+0	2+1=3	English-4	2+1=0	2+1=3	24
	DSC-2D	3+1+0	3+1=4										MIL-4	2+1=0	2+1=3	
	DSC-3D	3+1+0	3+1=4													
V	DSC-1E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4	GE-1E	2+1+0	2+1=3	SEC-1E	2+0+1	2+1=3				26
	DSC-2E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4										
	DSC-3E	3+1+0	3+1=4													
VI	DSC-1F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4	GE-1F	2+1+0	2+1=3	SEC-1F	2+0+1	2+1=3				26
	DSC-2F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4										
	DSC-3F	3+1+0	3+1=4													
TOTAL			80			16			18			12			28	154

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

*Each semester may have more than three core (DSC) subjects but not exceeding 18 credits for each Semester

** The DSE group shall have FOUR papers in Fifth and Sixth Semesters and the student shall choose any two papers from the DSE group.

Note: 1. Each DSC/ DSE / GE/ SEC Shall have 45-60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/ MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30 hrs syllabus / semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).

PART-B

Detailed Course Structure of the B.Com Programme

Semester	Course Title	Course type	Max. Marks		Total Marks	Hrs/ week	Credits
			IA	Sem. end Exam			
I	English-1	AECC	20	80	100	03	03
	MIL-1	AECC	20	80	100	03	03
	Financial Accounting-I	DSC - 1A	20	80	100	04	04
	Business Environment	DSC - 2A	20	80	100	04	04
	Entrepreneurship Development	DSC - 3A	20	80	100	04	04
	Financial Markets and Institutions	DSC - 4A	20	80	100	04	04
	Business Economics-I	GE-1A	20	80	100	03	03
	Environmental Science	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Stream)						
	Fundamentals of Accounting and Commerce I						
II	English-2	AECC	20	80	100	03	03
	MIL-2	AECC	20	80	100	03	03
	Financial Accounting-II	DSC – 1B	20	80	100	04	04
	Business Correspondence and Reporting	DSC – 2B	20	80	100	04	04
	Fundamentals of Marketing	DSC – 3B	20	80	100	04	04
	Company Law and Secretarial Practice	DSC – 4B	20	80	100	04	04
	Business Economics-II	GE-1B	20	80	100	03	03
	Indian Constitution	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-commerce stream)						
	Fundamentals of Accounting and Commerce II						
III	English-3	AECC	20	80	100	03	03
	MIL-3	AECC	20	80	100	03	03
	Company Accounts –I	DSC – 1C	20	80	100	04	04
	Banking Law and Practice	DSC – 2C	20	80	100	04	04
	Human Resource Management	DSC – 3C	20	80	100	04	04
	Money and Banking	GE- – 1C	20	80	100	03	03
	Business Statistics-I (to be studied by students who have not studied Statistics at PUC level)	SEC-1C	20	80	100	03	03
	Commercial Arithmetic-I (to be studied by students who have studied Statistics at PUC level)	SEC-1C	20	80	100	03	03

IV	English-4	AECC	20	80	100	03	03
	MIL-4	AECC	20	80	100	03	03
	Company Accounts-II	DSC – 1D	20	80	100	04	04
	Commercial Law	DSC – 2D	20	80	100	04	04
	Fundamentals of Financial Management	DSC – 3D	20	80	100	04	04
	International Trade and Institutions	GE- – 1D	20	80	100	03	03
	Business Statistics-II (to be studied by students who have not studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
	Commercial Arithmetic-II (to be studied by students who have studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
V	Cost Accounting-I	DSC – 1E	20	80	100	04	04
	Income Tax-Law and Practice-I	DSC – 2E	20	80	100	04	04
	Auditing and Assurance	DSC – 3E	20	80	100	04	04
	Indian Economic Environment	GE-1E	20	80	100	03	03
	Computer Applications in Business	SEC-1E	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
VI	Cost Accounting-II	DSC – 1F	20	80	100	04	04
	Income Tax-Law and Practice-II	DSC – 2F	20	80	100	04	04
	Goods and Service Tax (GST)	DSC – 3F	20	80	100	04	04
	Industry and Finance	GE-1F	20	80	100	03	03
	E-Commerce	SEC-1F	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
	Total Credits						154

B.COM. THIRD SEMESTER

DSC- 1C: COMPANY ACCOUNTS –I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

- Unit – 1: **Introduction to Company Accounts** – Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss; **09 Hours**
- Unit – 2: **Accounting for Share Capital:** Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof. **12 Hours**
- Unit – 3: **Accounting for Debentures:** Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only. **12 Hours**
- Unit – 4: **Company Final Accounts:** Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation. **15 Hours**
- Unit – 5: **Accounting for Internal Reconstruction:** Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet. **12 Hours**

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

DSC – 2C: BANKING LAW AND PRACTICE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course has the objective of exposing the students to the basic principles and regulations of commercial banking institutions and would enable them to perform banking tasks effectively and efficiently. The conceptual and communication skills are imbibed in the contents.

- Unit – 1: **Banker and Customer:** Definitions; general and special relationship; bankers' rights and obligations; Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services, Special features of the relationship between banker and customer - mutual rights and duties; power to combine different accounts - secrecy of account; account opening procedure – KYC norms. **12 hours**
- Unit – 2: **Legal Aspects of Banking Operations:** Responsibilities of Paying and Collecting Banker; Indemnities or Guarantees - Scope and application – Obligations of a Banker - Precautions and Rights; Laws relating to Bill Finance, LC and deferred Payments; Laws relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation, etc. **14 Hours**
- Unit – 3: **Paying and Collecting Banker:** Precautions while making payment of cheques, statutory protection; payment in due course; Collecting Banker – duties, rights and liabilities; statutory protection. **10 Hours**
- Unit – 4: **Loans and Advances:** Law, Practice and Policies governing the employment of funds; Micro Finance, Call loans and loans repayable at short notice, types of advances – loans, cash credits, overdrafts, bills purchased and discounted, letters of credit; secured and unsecured advances; legal control over bank's deployment of funds, principles of sound lending, **14 Hours**
- Unit – 5: **Technology in Banks:** Meaning, features, purposes and significance of technology in banks; concept of core banking; on line banking – meaning, significance, risks and safety norms; ATMs – debit cards, credit cards and other types of cards; UPI services – NEFT, RTGS, SWIFT services, etc. **10 Hours**

Suggested Readings:

1. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
3. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
4. Rajesh, Banking Theory and Practice, TMH, New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Methuen & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

DSC – 3C: HUMAN RESOURCE MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is taught to develop knowledge of techniques of managing human resources in business entities and would enable them to harness the complex relation between HRM business tasks. The conceptual and interactive skills are learnt in the process.

Unit – 1: **Introduction:** Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.

12 Hours

Unit – 2: **Human Resource Planning:** Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.

12 Hours

Unit – 3: **Training and Induction:** Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.

12 Hours

Unit – 4: **Wage and Salary Administration:** Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.

12 Hours

Unit – 5: **Performance Measurement:** Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.

12 Hours

Suggested Readings:

1. Durai, Human Resource Management, Pearson Education, New Delhi.
2. Gurpreet Randawa, Human Resource Management, Atlantic Publishers, New Delhi.
3. K Ashwathappa, Human Resource and Personnel Management, TMH, New Delhi.
4. Ivancevich, Human Resource Management, TMH, New Delhi.
5. R L Mathis and J H Jackson, Human Resource Management, Cengage Learning, New Delhi.
6. Lepak David, Human Resource Management, Pearson Education, New Delhi.
7. Biswajeet Patnaik, Human Resource Management, PHI, New Delhi.
8. Casico, Managing Human Resources, TMH, New Delhi.
9. Jackson, Schuler and Werner, Managing Human Resources, Cengage Learning, New Delhi.
10. George Bohlander and Scott Snell, Managing Human Resources, Cengage Learning, New Delhi.

GE- – 1C: MONEY AND BANKING

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and theoretical understanding of monetary system and its implementation process. This would enable them to adopt and adapt to monetary policy framework. Conceptual and analytical skills are developed in the process.

- Unit – 1: **Introduction:** Meaning and definitions of money, evolution of money; functions – static and dynamic functions of money; types of money; physical properties of money; supply of money **9 Hours**
- Unit – 2: **Value of Money and Price Level Changes:** Meaning and theories of value of money; measurement of value of money; cash balance equation and cash transaction equation; Price level changes – meaning, causes, effects and remedies; Price level changes and economic growth. **9 Hours**
- Unit – 3: **Operations in Money Market:** Meaning, constituents and participants; call money market and short notice – participants in call money market; call rates and factors influencing call rates; T-Bills – objectives and types; issue procedure; participants in T-bills; yield on T-bills. **9 Hours**
- Unit – 4: **Banking:** Meaning and types, functions of a modern banking; principles of bank management - liquidity and profitability; process of credit creation and its limitation; interest rates – meaning and types – real and nominal; effect of inflation and taxes on interest rates; liberalization of interest rates in India. **9Hours**
- Unit – 5: **Banking Regulation** –Need, objectives and development in banking regulation, role of central banks; Reserve Bank of India – establishment, management and functions; monetary policy – objectives, features and types; monetary policy instruments – bank rate, repo and reverse repo rate; SLR, CRR, etc; open market operations; **9 Hours**

Suggested Readings:

1. Baye and Jansen, Money, Banking and Financial Markets, AITBS, New Delhi.
2. Misra and Puri, Monetary Economics, Himalaya Publications, Mumbai.
3. K P M Sundaram, Money, Banking, Trade and Finance, Sultan Chand & Sons, New Delhi.
4. Lipsey, Economics, Oxford University Press, New Delhi.
5. Hiejdra, Modern Macro Economics, Oxford University Press, New Delhi.
6. Vaish M C, Monetary Theory, New Age International, New Delhi.
7. Lekhi R K, Monetary Economics, Kalyani, New Delhi.
8. Paul R R, Monetary Economics, Kalyani, New Delhi.
9. Kulkarni and Kalkundrikar, Monetary Economics, Sultan Chand & Sons, New Delhi.
10. Jagadish Handa, Monetary Economics, Routledge Taylor and Francis, New York.

SEC-1C: BUSINESS STATISTICS-I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

- Unit – 1: **Introduction and Statistical Investigation:** Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods. **08 Hours**
- Unit - 2: **Classification and Tabulation of Data:** Classification – definition, objectives and types of classification; formation of discrete and continuous frequency distribution.
Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables **08 Hours**
- Unit – 3: **Diagrammatic and Graphical Representation:** Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs. **09 Hours**
- Unit – 4: **Measures of Central Tendency or Averages:** Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business. **10 Hours**
- Unit – 5: **Measures of Dispersion :** Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of S.D and Co-efficient of Variation, Merit and Demerits - Applications in Business **10 Hours**

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

SEC-1D: COMMERCIAL ARITHMETIC-II
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Logarithms, antilogarithms and uses	09 Hours
Unit – 2:	Simple, instalment buying; compound interest.	09 Hours
Unit – 3:	Depreciation and Annuities	09 Hours
Unit – 4:	Percentages, profit and loss, discount and commission.	09 Hours
Unit – 5:	Ratio and proportion; work and time.	09 Hours

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer and Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan and Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. and Nag N. K. - Commercial Arithmetic and Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Mathematics and Statistics, New Age International, New Delhi.
7. Shrinivas and George – Business Mathematics and Statistics, New Age International, New Delhi.
8. Brooks – Business Mathematics, AITVS, New Delhi.
9. Goel and Goel – Mathematics and Statistics, Taxmann, New Delhi.

B.COM. FOURTH SEMESTER

DSC – 1D: COMPANY ACCOUNTS - II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Unit – 1: **Valuation of Goodwill and Shares:** Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation
10 Hours

Unit – 2: **Accounting for Amalgamation:** Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.
14 Hours

Unit – 3: **Liquidation of Companies:** Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.
10 Hours

Unit – 4: **Group Accounts:** Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).
14 Hours

Unit – 5: **Accounts of Banking Companies:** Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.
12 Hours

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

DSC-2D: COMMERCIAL LAW

Maximum Hours: 45-60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is structured to impart basic understanding of commercial laws influencing business activities and would enable students to be more law complying managers. The course includes computational, logical and interpretational skills in the contents.

- Unit – 1: **The Indian Contract Act-1872-I:** Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration, capacities of parties to contract, free consent, stranger to contract; Contingent Contracts; performance of contract and discharge of contract; wagering agreements; breach of contracts and remedies. **12 Hours**
- Unit – 2: **Special Contracts:** Quasi Contracts – cases deemed to be quasi contracts; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge – meaning, duties and rights of bailor and bailee; Contract of Agency – definition of agent and principal; general rules of agency. **12 Hours**
- Unit – 3: **The Sale of Goods Act, 1930:** Contract of sale, meaning and difference between sale and agreement to sell, conditions and warranties; Transfer of ownership in goods including sale by non-owners; performance of contract of sale, unpaid seller- meaning and rights of an unpaid seller against the goods. **12 Hours**
- Unit – 4: **Indian Partnership Act, 1932 –** meaning, types and nature of partnerships; types of partner; partnership v/s company, rights and liabilities of partners; formation, reconstitution and dissolution of firms. **12 Hours**
- Unit - 5: **Negotiable Instruments Act, 1881 –** Definition and features of negotiable instrument; promissory note, bill of exchange and cheque – meaning and their differences; parties and holding in due course; crossing, endorsement and material alteration; acceptance, assignment and negotiation – delivery and endorsement; presentation of instruments; rights and liabilities of parties; dishonour of negotiable instruments. **12 Hours**

Suggested Readings:

1. N D Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K R, Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal M C, Mercantile Law, Vikas Publications, New Delhi.
4. Pomeroy D A, Business Laws, South Western Publications, Cincinnati
5. P C Tulsian, Business Law, TMH, New Delhi.
6. V Balachandran and S Thothadri, Business Law, TMH, New Delhi.
7. Ashok Sharma, Business Law, FK Publications, New Delhi
8. Satish B Mathur, Business Law, TMH, New Delhi.
9. Gulshan S S, Business Law including Company Law, New Age International, New Delhi.

DSC – 3D: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to provide conceptual and theoretical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

- Unit - 1: **Introduction:** Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function. **10 Hours**
- Unit - 2: **Mathematics of Finance: Concept and reasons of time value of money;** future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value. **10 Hours**
- Unit – 3: **Financing Decision:** Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital. **14 Hours**
- Unit – 4: **Capital Budgeting Decisions:** Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital. **16 Hours**
- Unit – 5: **Working Capital Management:** Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital. **10 Hours**

Suggested Readings:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

GE- – 1D: INTERNATIONAL TRADE AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course is structured to enlighten the students on the complex trade and institutional environment affecting businesses at international level. The knowledge of such courses would enable them to comprehend in an effective manner. Conceptual and analytical skills are employed in the content.

- Unit – 1: **International Trade:** Meaning of internal and international trade; importance; gains from international trade and factors determining; theories of international trade - comparative cost theory. **09 Hours**
- Unit – 2: **Balance of Payments and Exchange Rate:** Meaning of balance of trade and balance of payment; structure of balance of payments; causes for disequilibrium in the BOP; measures for correcting disequilibrium; Foreign Exchange – meaning , determination of foreign exchange rate – fixed and flexible rates; merits and demerits; **09 Hours**
- Unit – 3: **International Monetary Institutions:** IMF –objectives, functions and achievements; World Bank – objectives, functions and achievements; ADB – objectives, functions and achievements. **10 Hours**
- Unit – 4: **International trade blocks and agreements:** meaning of trade blocks and significance; European Union; SAARC – objectives, functions and achievements; GATT – WTO objectives, functions and achievements. **08 Hours**
- Unit – 5: **Foreign Capital:** Need, importance and policies in India; FPI, FDI and FII; regulations of FDI and FII; Foreign Investment Promotion Board – functions and role. **09 Hours**

Suggested Readings:

1. Dixit, Avinash, and Victor Norman. *Theory of International Trade*. Cambridge University Press
2. Robert C. Feenstra, *Advanced International Trade: Theory and Evidence*, Princeton University Press, 2004
3. D M Mithani, *International Economics*, Himalaya Publications, Mumbai.
4. Cherunilam, *International Economics*, TMH, New Delhi.
5. G.J.Lanjouw, *International Trade Institutions*, Longman publications
6. Sawyer and Sprinkle, *International Economics*, PHI, New Delhi.
7. Krugman, *International Economics*, Pearson Education, New Delhi.
8. Sodersten, *International Economics*, Palgrave Macmillan, new Delhi.
9. Salvatore, *International Economics*, TMH, New Delhi.
10. Carbaugh, *International Economics*, Thomson, Mumbai.
11. Lindert P H, *International Economics*, AITBS, New Delhi.
12. Mannur, *International Economics*, Himalaya, Mumbai.

SEC-1D: BUSINESS STATISTICS-II

(To be studied by students who have not studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

- Unit – 1: **Time Series:** Definition and components of time series; methods of measuring secular trend – graphical methods; method of semi averages; method of moving averages; method of least squares. **08 Hours**
- Unit – 2: **Index Numbers:** Definition, types uses and steps involved in construction of Index numbers; Laspeyre's, Paasche's, Fisher's, Dorbish and Bowley's and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number – definition, uses and methods of construction of Consumer Price Index Number. **08 Hours**
- Unit – 3: **Theory of Sampling:** Meaning, scope of sampling; theoretical basis and types of sampling – simple random and stratified random sampling, systematic sampling, multistage sampling, merits and demerits of each; uses and errors of sampling, census and sample surveys. **09 Hours**
- Unit – 4: **Probability:** Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely events; definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability. **10 Hours**
- Unit – 5: **Correlation and Regression:** Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation Co-efficient; properties of correlation co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations. **10 Hours**

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

SEC-1D: COMMERCIAL ARITHMETIC-II
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Partnership: Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.	08 Hours
Unit – 2:	Income Tax, Rate of Income Tax. Insurance, Life Insurance and General Insurance – present worth and discount	08 Hours
Unit – 3:	Joint Stock Companies: Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares.	10 Hours
Unit – 4:	Permutation and Combination: fundamental principles of counting; factorial notation; problems on permutation and combination	09 Hours
Unit – 5:	Time, Work and Speed	10 Hours

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer & Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Maths & Statistics, New Age International, New Delhi.
7. Shrinivas & George – Business Maths & Statistics, New Age International, New Delhi.
8. Brooks – Business Maths, AITVS, New Delhi.
9. Goel & Goel – Maths & Statistics, Taxmann, New Delhi.