

# **School of Business Studies**

## **Department of Management**

### **Three Year UP Higher Education Program Structure for Commerce Discipline**

#### **Programme- B.Com (Hons.)**

**SBS0112**

**AY: 2021-22 Onwards**



**SHARDA**  
UNIVERSITY  
*Beyond Boundaries*

# Curriculum and Syllabi

## B.Com (Hons.)

**1. TITLE:** Three Year UP Higher Education Program  
Structure for Commerce Discipline- B.COM  
(Hons.)

**2. DURATION OF THE COURSE:** 3 Years

**3. YEAR OF IMPLIMENTATION**

This syllabus will be implemented for the session academic year 2021-22 onwards.

**4. PREAMBLE**

Total Credits- 150 -154

Minimum credit required for multiple entry and exit:

Total credit of the 03 year UG Program for year wise multiple entry and exit	01 <sup>st</sup> Year	50-52
	02 <sup>nd</sup> Year	50-52
	03 <sup>rd</sup> Year	50

**Multiple Entry and Exist Options** : The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two semesters) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four semester) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six semester) completion the bachelor degree of commerce awarded is called B. Com. (Bachelor of Commerce).

### **Vision of the University**

**To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.**

### **Mission of the University**

**Transformative educational experience**

**Enrichment by educational initiatives that encourage global outlook**

**Develop research, support disruptive innovations and accelerate entrepreneurship**

**Seeking beyond boundaries**

### **Core Values**

**Integrity**

**Leadership**

**Diversity**

**Community**

## **Vision**

**To be centre of excellence of global repute in business education to foster, learning attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.**

## **Mission**

- M1. Creating a stimulating learning environment**
- M2. Consolidating professional skills and attitude**
- M3. Growing our research acumen, teaching, and industry linkages**
- M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.**

## **Core Values**

**Integrity, Leadership, Diversity and Community**

### **1.3 Programme Educational Objectives (PEO's)**

#### **1.3.1 B. Com. (Hons.) - Programs Education Objectives:**

**The Program Educational Objectives are defined in Para 1.3.1 and mapped with 1.3.2.**

**PEO1:** Develop the professional skills for employment and lifelong learning in Commerce & Accounting Education

**PEO2:** Develop creative, innovative and entrepreneurial mindset to help in managerial decisions

**PEO3:** Apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from

**PEO4:** Able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses

### 1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	School Mission 1.	School Mission 2	School Mission 3	School Mission 4
PEO1:	3	1	2	3
PEO2:	2	1	3	2
PEO3:	2	1	3	3
PEO4:	1	2	2	3

**Slight (Low)**

**2. Moderate (Medium)**

**3. Substantial (High)**

### **1.3.3 Program Outcomes (PO's):**

**PO1: Business Environment and Domain Knowledge (BEDK):** Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

**PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):** Identify, formulate and analyse business problems reaching sustainable conclusions based on data

**PO3: Global Exposure and Cross-Cultural Understanding (GECCU):** Gear up with the updated knowledge in implementing the global business practices

**PO4: Social Responsiveness and Ethics (SRE):** Imbibe and commit to social responsiveness and professional ethics of business management practices

**PO5: Effective Communication (EC):** Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

**PO6: Life Long Learning (LLL):** Prepare for Post-graduate and higher studies and to achieve success in their professional career.

**PO7: Enhancing Decision Making Capability (EDMC) :** Develop Capabilities of the students to create entrepreneurial mindset to make decisions at personal & professional level .

**PO8: Trained Informed Professionals (TIPS):** This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirement

### **Program Specific Outcomes (PSO):**

**PSO1:** Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

**PSO2:** Possess adequate knowledge skills on modern tools and experimental learning in area of commerce education

**PSO3:** Familiarize the students with regard to structure, organization and working of financial system in global arena and interpretation of financial statements in accordance with International Financial Reporting Standards

### 1.3.4 Mapping of Program Outcome Vs Program Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1:	3	2	3	2
PO2:	3	2	3	3
PO3:	3	1	3	1
PO4:	1	2	2	-
PO5:	2	2	1	1
PO6:	3	2	3	3
PO7:	2	2	1	3
PO8:	2	2	2	2
PSO1	3	2	2	2
PSO2	3	2	2	2
PSO3	3	3	3	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)



## **Semester-wise Titles of the Papers in UG Commerce**

### **[B.Com. (Hons.)]**

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerized Accounting	Practical	2
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	2
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

# **Semester-wise Teaching Scheme**

## **UG Commerce [B.Com. (Hons.)]**

**Program / Branch: B.COM (Hons.)/International Accounting and Finance**

**SHARDA UNIVERSITY  
School of Business Studies  
Batch: 2021-2024**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program / Branch: B.COM (Hons.)/International Accounting and Finance      TERM: I    Session: 2021-2022**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010101T/ BCN101	Business Organization ( <b>Core Course</b> )	6	0	0	6
2.	a) C010202T/ BCN 102	Financial Accounting ( <b>Core Course</b> )	4	0	0	6(4+2)
	b) C010203P/BCN 103	Computerized Accounting (Core Course)	0	0	4	
Choose Any one from the following						
3.	a) C010103T/BC N 104	Business Communication	6	0	0	6
	b) C010104T/BC N 105	Introduction to computer application				
4.		Open Elective- Any Discipline*	4/6	0	0	4/6
5.		Vocational Course**	0	0	6	3
6.	Z010101T/COC101	Food, Nutrition and Hygiene –( <b>Co-curricular Course</b> )	2	0	0	2
TOTAL CREDITS						27/29

Signature of Branch Coordinator/HOD

Signature of Dean

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program / Branch: B.COM(Hons.)/International Accounting and Finance      TERM: II Session: 2021-2022**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010201T	Business Management	6	0	0	6
2.	C010102T	Business Statistics	6	0	0	6
Choose Any one from the following						
3.	a) C010204T	Essentials of E-commerce	6	0	0	6
	b) C010205T	Business Economics				
4.		Open Elective- Any Discipline*	4/6	0	0	4/6
5.		Vocational Course**	3	0	0	3
6.	Z020201	First Aid and First Aid and Health(Co-curricular Course)	2	0	0	2
TOTAL CREDITS						27/29

**Signature of Branch Coordinator/HOD**

**Signature of Dean**

**Source: UP State Council of Higher Education**

**Important Points:**

**1. Semester 1=27 Credits**

**2. Semester 2= 23 Credits**

**1. Minor/Elective Subject: This subject will run for the complete year and its credit varies from 4 to 6 credits, depending on the length and depth of contents.**

**Notes**

- \* (i) The students would have a choice to get credit either from online mode - SWAYAM (MOOC) the credit of the course must be 4 to 6 or from any school of the university offered by the school during the semester,**
- (ii) The students can get the credit in first year either in first or second semester.**
- \*\* Student can get credit under the category of Vocational course either through online mode by registering them in NPTEL or from any school of the university**  
**The following two courses are planned to offered under this category - (1) Personal Selling & Public Relations (2) Stenography and Computer Applications**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program/Branch: B.COM(Hons. )/International Accounting & Finance TERM:III Session: 2022-2023**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010301T	Company Law	6	0	0	6
2.	C010302T	Cost accounting	6	0	0	6
Choose Any one from the following						
3.	a) C010303T	Business Regulatory Framework	6	0	0	6
	b) C010304T	Inventory Management				
4.		Open Elective/ Financial Management*	4/5/6	0	0	4/5/6
5.		Vocational Course**	3	0	0	3
6.	Z030301	Human Values and Environment studies(Co-curricular Course)	2	0	0	2
TOTAL CREDITS						27/28/29

**Signature of Branch Coordinator/HOD**

**Signature of Dean**

Notes

- \* (i) The students would have a choice to get credit either from online mode - SWAYAM (MOOC) the credit of the course must be 4 to 6 or from any school of the university offered by the school during the semester,
  - (ii) The students can get the credit in first year either in third or fourth semester.
  - \*\* Student can get credit under the category of Vocational course either through online mode by registering them in NPTEL or from any school of the university
- The following two courses are planned to offered under this category -
- (1) (2)

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**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program/Branch: B.COM(Hons.)/International Accounting & Finance TERM:IV Session: 2022-2023**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010401T	Income Tax Law and Accounts	6	0	0	6
2.	C010402T	Fundamentals of Marketing	4	0	0	4
3.	C010403P	Digital Marketing (Practical)	2	0	0	2
Choose Any one from the following						
4.	C010404T	Fundamentals of Entrepreneurship	6	0	0	6
	C010405T	Tourism and Travel Management				
		Corporate Financial Reporting**				
5.		Open Elective/ Financial Management*	4/5/6	0	0	4/5/6
6.		Vocational Course**	3	0	0	3
7.	Z040401	Physical Education and Yoga(Co-curricular Course)	2	0	0	2
TOTAL CREDITS						27/28/29

Signature of Branch Coordinator/HOD

Signature of Dean



**\* Notes:**

**If the student has already been acquired credits in the category of Open Elective in their third semester, they would not be required to be registered for this course**

**The students would have a choice to get credit either from online mode - SWAYAM (MOOC) the credit of the course must be 4 to 6 or from any school of the**

**university offered by the school during the semester,**

**\*\* Students of B.Com (ACCA) mandatory have to opt only this subject.**

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**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program/Branch: B.COM(Hons.)/International Accounting & Finance TERM: V Session: 2023-2024**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010501T	Corporate Accounting	5	0	0	5
2.	C010502T	Goods and Services Tax	5	0	0	5
Choose Any TWO from the following						
3.	C010503T	Business Finance	5	0	0	10(5+5)
	C010504T	Principles and Practices of Insurance				
	C010505T	Monetary Theory and Banking in India				
	BCM327	Advanced Financial Management*				
	BCM328	Advanced Performance Management*				
4.	Z050501	Analytic Ability and Digital Awareness(Co-curricular Course)	2	0	0	2
5.		30 days Training or Survey where economic activities are involved.**	3	0	0	3
TOTAL CREDITS						25

Signature of Branch Coordinator/HOD

Signature of Dean

**Notes**

**\* (i) Students of B.Com (ACCA) mandatory have to opt only these subjects.**

**\* \* (ii) The Students have to do Summer Internship training by associating themselves with a firm/company for a minimum period of 6 weeks.**

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**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

**Program/Branch: B.COM(Hons.)/ TERM: VI Session: 2023-2024**

S. No.	Subject Code	Subjects	Teaching Load			Credits
			L	T	P	
THEORY SUBJECTS						
1.	C010601T	Accounting for Managers	5	0	0	5
2.	C010602T	Auditing	5	0	0	5
3.	C010603R	Comprehensive Viva	5	0	0	5
Choose Any one from the following						
4.	C010604T	Financial Institutions and Market	5	0	0	5
	C010605T	Human Resource Management				
	C010606T	Business Ethics and Corporate Governance				
	BCM332	Strategic Business Leader*				
5.	Z060601	Communication Skills and Personality Development( <b>Co-curricular Course</b> )	2	0	0	2
6.		Project	6	0	0	6
TOTAL CREDITS						28

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**Signature of Branch Coordinator/HOD**

**Signature of Dean**

(i) Note: \* **Students of B.Com (ACCA) mandatory have to opt only this subject.**

# **Semester-wise Course Structure**

**UG Commerce**  
**[B.Com. (Hons.)]**

**Program / Branch: B.COM (Hons.)/International**  
**Accounting and Finance**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

# **B.COM -First Year SEM-1- Course Structure**

## **BUSINESS ORGANIZATION**

<b>Programme: B.Com.</b>	<b>Year: First</b>	<b>Semester: First</b>	
<b>Subject: Commerce</b>			
<b>Course Code: C010101T/BCN101</b>	<b>Course Title: Business Organization</b>		
<p>Course outcomes: After completing this course a student will have:</p> <p><b>CO1:</b> Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.</p> <p><b>CO2:</b> Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.</p> <p><b>CO3 :</b> Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.</p> <p><b>CO4:</b> Ability to apply basic Business Organisation principles to solve business and industry related problems.</p> <p><b>CO5:</b> Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.</p> <p><b>CO6:</b> Ability to understand the operational working principles and process of various Business organizations.</p>			
<b>Credits: 6</b>		<b>Core Compulsory / Elective: Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 10+25</b>	
Total No. of Lectures: 90			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	<b>COPO COPO Mapping</b>
<b>I</b>	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22	<b>CO1, CO2</b>

<b>II</b>	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23	<b>CO2,CO3</b>
<b>III</b>	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25	<b>CO4,CO5</b>
<b>IV</b>	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.	20	<b>CO4,CO5, CO6</b>

**Suggested Readings:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organization and Management”, Kitab Mahal Publishers (Hindi and English) Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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### **COPO-MAPPING**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	2	1	3	3	2
CO2	3	3	1	-	-	3	2	2	3	3	2
CO3	3	2	2	1	2	3	3	2	3	3	3
CO4	3	3	1	-	2	3	2	2	3	3	2
CO5	2	2	1	1	2	2	2	1	2	2	2
CO6	2	2	1	2	1	2	2	2	1	1	3



## FINANCIAL ACCOUNTING

Programme: B.Com.	Year: First	Semester: First	
Credit : 4		Subject: Commerce	
Course Code: C010202T/ BCN 102	Course Title: Financial Accounting		
On completion of this module the student will be able to:			
<p><b>CO1:</b> Define the terms related to accounting and the accounting cycle.</p> <p><b>CO2:</b> Explain the financial transactions of a firm through the examination of relevant data.</p> <p><b>CO3:</b> Construct the accounting data of a firm using various quantitative inputs of a relevant period.</p> <p><b>CO4:</b> Analyse the effect of changes in these inputs on the financial position of a firm.</p> <p><b>CO5:</b> Evaluate the various accounting scenarios in a firm.</p> <p><b>CO6:</b> Gain the working knowledge on the preparing of various accounts independently.</p>			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	COPO Mappin
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,	12	CO1,CO2
	Preparation of Journal, Ledger and Trial Balance,Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		

II	<p><b>Royalty Accounts</b> - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana.</p> <p><b>Hire Purchase Account</b> - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account. Payment of Premium, Default in Payment and Partial Returns of Goods.</p> <p><b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System.</p> <p>Accounting Records in the book of Purchaser &amp; Vendor Interest suspense account.</p>	15	CO2,CO3
III	<p><b>Departmental Accounts</b> - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses.</p> <p><b>Branch Accounts</b> - Meaning and Objectives of Branch Account Importance and Advantages, Classification of Branches Accounting of Branch Accounts under various Methods.</p>	15	CO3,CO4
IV	<p><b>Insolvency Accounts</b>- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.</p> <p><b>Voyage Accounts</b> - Meaning &amp; Preparation of Voyage Accounts.</p>	18	CO4,CO5, CO6
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Jain &amp; Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014)</li> <li>2. Jaisawal, K.S., Financial Accounting, (Both in Hindi &amp; English Version), Vaibhav Laxmi Prakashan. (2010)</li> <li>3. Gupta, R. L. &amp; Radhaswamy, M., Financial Accounting: Sultan Chand and sons.</li> <li>4. Shukla, M.C., Grewal T.S. &amp; Gupta, S.C., Advanced Accounts: S. Chand &amp; Co.</li> <li>5. Maheshwari S.N. &amp; Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)</li> <li>6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017</li> <li>7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand &amp; Company Ltd., (2011)</li> <li>8. Arulanandam, M.A. &amp; Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).</li> </ol>			

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

### **COPO MAPPING**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	2	2	3	3	2
CO2	3	3	1	-	-	3	2	1	3	3	2
CO3	3	2	2	1	2	3	1	2	3	3	3
CO4	3	3	1	-	2	3	2	1	3	3	2
CO5	2	2	1	1	2	2	1	1	2	2	2
CO6	2	2	1	1	1	2	2	1	1	2	2

### **Computerized Accounting (Practical)**

Programme: B.Com.		Year: First	Semester: First	
Subject: Commerce				
Course Code: C010203P/BCN103		Course Title: Computerized Accounting (Practical)		
At the completion of the course students will be able to:  CO1: Define the basic concepts of accounting in Tally ERP9  CO2: Understand Stock groups, Inventory accounting and MIS  CO3: Apply and illustrate inventory accounting in Tally  CO4: Explain and analyze MIS Reports in Tally.  CO5: Evaluate the IT enable accounting in present scenario.  CO6: Generation of Financial reports & accounting vouchers				
Credits: 2		Core Compulsory / Elective: Compulsory		
Max. Marks:		Min. Passing Marks:		
Total No. of Practical Labs: 30				
Unit	Topics		No. of Hours	COPO Mapping
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.		4	CO1,CO2
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B)Introduction To Operating Software, Utility Software And Application Software. Introduction To		4	CO3,CO4
	Accounting Information System (AIS) As A Part Of Management Information System			

<b>III</b>	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22	<b>CO5,CO6</b>
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### Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
7. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
11. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
12. Tulsian, P.C. Financial Accounting, Pearson Education. Note- Latest edition of the text books should be used.

**This course can be opted as an elective by the students of following subjects: Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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### COPO Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	2	1	-	2	2	2	2	-	2	2
CO2	2	-	1	-	2	-	2	1	1	2	-
CO3	2	1	-	-	3	-	2	1	2	-	-
CO4	1	-	-	1	-	2	1	1	-	-	2
CO5	1	2	-	1	-	2	1	3	-	-	1
CO6	1	2	2	1	1	1	1	2	2	2	2

## **BUSINESS COMMUNICATION**

Programme: B.Com.		Year: First	Semester: First	
Subject: Commerce				
Course Code: C010103T/ BCN104		Course Title: Business Communication		
On completion of this module the student will be able to:				
CO1: The students will be able to understand basics of Business Communication and their relevance to business growth.				
CO2: The students will be able to develop speaking skills.				
CO3: The students will be able to draft effective professional documents.				
CO4: The students will be able to apply various communication skills for business/Professional growth.				
CO5: The students will be able to analyze various communication skills practically in business.				
CO6: Enhancement of Verbal & Non Verbal Communication .				
Credits: 6			Core Compulsory / Elective: Elective	
Max. Marks: 25+75			Min. Passing Marks:10+25	
Total No. of Lectures: 90				
Unit	Topics		No. of Lectu res	COPO Mapping
I	Introduction  Process and Importance of Communication, Types of Communication (verbal &Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication		2 2	CO1,CO2

II	<b>NON-Verbal Aspects of Communicating:</b> Body Language Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral Written and video sessions, <b>Interviewing skills:</b> Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21	CO2,CO3
III	<b>Business language and presentation</b>  Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan Power point presentation, Visual aids.  Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	31	CO3,CO4
IV	<b>Report Writing</b>  Identify the types of reports, define the basic format of a report identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation)in reports.	16	CO5,CO6
<b>Suggested Readings:</b> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.  2. Bovee, and Thill, Business Communication Today, Pearson Education  3. Shirley, Taylor, Communication for Business, Pearson Education  4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH <b>5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra</b>  Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: Open for all			



**Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:**

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

### **CPO MAPPING**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	2	2	2
CO2	2	2	2	1	2	2	2	1	3	2	2
CO3	3	3	1	2	1	2	2	1	2	2	3
CO4	2	3	2	2	2	2	2	1	3	2	2
CO5	2	2	2	1	2	2	3	1	2	2	3
CO6	2	2	1	1	2	1	2	2	2	1	1

## **Introduction to Computer Application**

Programme: B.Com.		Year: First	Semester: First	
Subject: Commerce				
Course Code: C010104T/BCN105		Course Title: Introduction to Computer Application		
At the end of the course students will be able to:				
CO1: Ability to apply knowledge of Mathematics and science in solving computational problems.				
CO2: Ability to understand the Computing concepts and their applications using the acquired board based knowledge.				
CO3: Ability to design, set up and conduct practical.				
CO4: Ability to use the techniques, skills, and modern Software tools for software development.				
CO5: Ability to apply Enterprise level application software for design of diverse software products.				
CO6: Gain the working knowledge of the formation of basic Operating Languages.				
Credits: 6		Core Compulsory / Elective: Elective		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	COPO Mapping
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages- An introduction, Disk Operating system and windows: Number systems and codes.		22	CO1,CO2
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.		21	CO2,CO3
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.		25	CO3,CO4

IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks,	22	CO4,CO5, CO6
	Data Communication Networking-LAN& WANS.		

**Suggested Readings:**

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava" Fundamental of Computer& Information Systems" (WileyDreamtech)
3. Leon A and Leon M ., " Introduction to Computers" ( Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
9. Laudon & Laudon, "Management Information System" Note-

Latest edition of the text books should be used.

**This course can be opted as an elective by the students of following subjects: Open for all**

**Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:**

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

**COPO Mapping**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1CO	1	2	1	-	2	2	2	2	-	2	2
CO2	2	-	1	-	2	-	2	2	1	2	-
CO3	2	1	-	-	3	-	1	2	2	-	-
CO4	1	-	-	1	-	2	1	2	-	-	2
CO5	1	2	-	1	-	2	1	1	-	-	1
CO6	1	2	1	1	1	2	1	1	2	1	1

# **Semester-wise Course Structure**

## **UG Commerce**

### **[B.Com. (Hons.)]- Semester -II**

**Program / Branch: B.COM (Hons.)/International Accounting and Finance**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

# **B.COM – Ist Year-SEM-II- Course Structure**

## **BUSINESS MANAGEMENT**

Programme: B.Com.		Year: First	Semester: Second	
Subject: Commerce				
Course Code: C010201T		Course Title: Business Management		
Course outcomes: After completing this course a student will have:  CO1: Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.  CO2: Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. CO3: Ability to identify the appropriate method and techniques of Business Management for solving different problems.  CO4: Ability to apply basic Business Management principles to solve business and industry related problems.  CO5: Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.  CO6: Enhancing the capacity to assist in taking managerial decisions .				
Credits: 6			Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			Min. Passing Marks: 10+25	
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	CO/PO Mapping
I	Discuss the Management Practices in Indian “Vedas” Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg) An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.		24	CO1, CO2

II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships Centralization and Decentralization. Departmentation. Organizational Structure-Forms.	24	CO3,CO4
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance Types, Networks and Barriers. Effective Communication Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21	CO4,CO5
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept Types, Importance, Theories- Maslow, Herzberg, McGregor Ouchi, Financial and Non-Financial Incentives. Leadership Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21	CO4,CO5, CO6
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation &amp; Management", Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000).</li> </ol>			
<ol style="list-style-type: none"> <li>4. Bhusan Y. K., "Business Organization", Sultan Chand &amp; Sons, (1970).</li> <li>5. Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).</li> <li>6. Agarwal K.K., "Business Organisation and Management".</li> <li>7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".</li> <li>8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".</li> <li>9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".</li> <li>10. Shukla, Sudhir, "Management Concept &amp; Principles".</li> <li>11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi</li> </ol> <p><b>Latest edition of the text books should be used.</b></p>			12.
<b>This course can be opted as an elective by the students of following subjects: Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	

<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

### **COPO Mapping**

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

## **Business Statistics**

Programme: B.Com.		Year: First	Semester: Second	
Subject: Commerce				
Course Code: C010102T		Course Title: Business Statistics		
At the end of the course students will be able to:  CO1: Describe, organize, display and interpret the data.  CO2: Discuss the characteristics of the data.  CO3: Apply the managerial problems in a business scenario.  CO4: Analyze a set of data for decision making.  CO5: Evaluate results in excel as statistical software.  CO6: Using Statistical tool for decision making.				
Credits: 6		Core Compulsory / Elective: Compulsory		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures: 90				
Unit	Topics		No.of Lectures	COPO Mapping
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		20	CO1,CO2
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficientof Skewness.		25	CO2,CO3



<b>III</b>	Correlation- Meaning, application, types and degree of correlation Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation Spearman's Rank Coefficient of Correlation.	2 5	<b>CO3,CO5</b>
<b>IV</b>	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	2 0	<b>CO4,CO5, CO6</b>

**Suggested Readings:**

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.

**This course can be opted as an elective by the students of following subjects: Open for all**

**Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:**

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

**CO-PO MAPPING**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	2	2	2	2	2
CO2	2	2	2	1	2	2	2	1	3	2	2
CO3	3	3	1	2	1	2	1	1	2	2	3
CO4	2	3	2	2	2	2	1	1	3	2	2
CO5	2	1	2	1	2	1	2	1	3	2	1
CO6	2	1	2	2	1	1	1	1	1	1	1

## **Essentials of E-Commerce**

Programme: B.Com.		Year: First	Semester: Second	
Subject: Commerce				
Course Code: C010204T		Course Title: Essentials of E-commerce		
<p>At the end of the course students will be able to:</p> <p><b>CO1:</b>Understand the basic concepts and technologies used in the field of management information systems;</p> <p><b>CO2:</b>Have the knowledge of the different types of management information systems.</p> <p><b>CO3:</b>Understand the processes of developing and implementing information systems.</p> <p><b>CO4:</b> Be aware of the ethical, social, and security issues of information systems.</p> <p><b>CO5:</b> Familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems.</p> <p><b>CO6:</b> Application of E-Commerce to various working operational models &amp; process.</p>				
Credits: 6		Core Compulsory / Elective: Elective		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	COPO Mapping
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.		20	CO1,CO2
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.		25	CO2,CO3

<b>III</b>	<b>Application in B2B:</b> Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30	<b>CO4,C05</b>
<b>IV</b>	<b>Applications in Governance:</b> EDI In Governance; E Government; E Governance Applications Of The Internet Concept Of Government-To-Business,Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15	<b>CO6</b>

**Suggested Readings:**

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New

5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

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**COPPO Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	2	2	2
CO2	2	2	2	1	2	2	1	1	3	2	2
CO3	3	3	1	2	1	2	2	2	2	2	3
CO4	2	3	2	2	2	2	1	2	3	2	2
CO5	2	2	2	1	2	2	2	1	2	2	3
CO6	2	2	1	1	2	1	1	1	2	1	1

## **Business Economics**

Programme: B.Com.	Year: First	Semester: Second	
Subject: Commerce			
Course Code: C010205T	Course Title: Business Economics		
On completion of this course the learners will be able to :			
CO1. Examine the concepts of economics from the viewpoint of choice making			
CO2. Illustrate society’s trade-offs by using a production possibilities frontier (or curve)			
CO3. Explain the determinants of demand and supply			
CO4: Understand the theory of consumer behavior			
CO5: Describe the behavioral economics approach to understanding decision making.			
CO6: Applicability of Economic tools & theories to practical scenarios & problems.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	COP0 Mapping
I	Famous Economist of India like- Kautilya, GopalKrishna Gokhale, D.R. Gadgil, Dr. Ram ManoharLohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Economics, Meaning, Kinds, Law Of Demand, Law OfMarginalDiminishing Utility, Elasticity Of Demand,Concept And Measurement Of Elasticity Of DemandPrice, Incoming Cross,Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity OfDemand.	22	CO1,CO2
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production	31	

	Function: Law Of Variable Proportion; Properties Ridge Line, Optimum Factor Combination And Expansion Path Return To Scale; Internal And External Economics And Diseconomies.		<b>CO3,CO4</b>
<b>III</b>	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21	<b>CO4,CO5</b>
<b>IV</b>	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	16	<b>CO5,CO6</b>
<b>Suggested Readings:</b> 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), ,McGraw Hill Education, 9th Ed 3. Ahuja, H.L, “Managerial Economics”, S.Chand, 8th Ed 4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed 5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Publications 6. Gupta, G., “Managerial Economics”, McGraw-Hill Education (India) Pvt Limited 7. Seth, M.L., “Principles of Economics”, Lakshmi Narain Agrawal Educational Publishers, Agra 8. Vaish & Sunderm, “Principles of Economics”, Ratan Prakashan Mandir 9. Jhingan, M.L., “Managerial Economics -1E”, Vrinda Pub 10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra <b>Note- Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			

Assessment a nd Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	
Class Test-II (Descriptive Questions)	
Class Test-III (Objective Questions)	
Class Test-IV (Descriptive Questions)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	1	3	3	3	2	2	2
CO2	3	3	2	2	1	3	2	2	2	3	3
CO3	3	3	2	2	1	3	2	1	2	2	2
CO4	3	3	2	2	1	3	1	2	2	3	3
CO5	2	3	2	2	1	2	2	2	2	3	2
CO6	2	1	1	1	1	2	2	2	2	2	1



# **Semester-wise Course Structure**

## **UG Commerce**

### **[B.Com. (Hons.)]- Semester -III**

**Program / Branch: B.COM (Hons.)/International Accounting  
and Finance**

**SHARDA UNIVERSITY  
School of Business Studies  
Batch: 2021-2024**

# **B.COM-Second Year SEM-III-Course Structure**

## **Company Law**

Programme: B.Com.		Year: Second	Semester: Third	
Subject: Commerce				
Course Code: C010301T		Course Title: Company Law		
Course outcomes: On the completion of the course the student will be able to:				
CO1: To outline the process of incorporation of a Company				
CO2: To describe the financial structure of the company				
CO3: To explain the various types of director and meetings				
CO4: To illustrate the responsibility of the Company to the society				
CO5: To summarize the effect of other regulations affecting the functioning of the companies.				
CO6: To analyze the different aspects of majority powers and minority rights.				
Credits: 6			Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			Min. Passing Marks:10+25	
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	CO-PO
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.		22	CO1, CO2
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.		22	CO3, CO4
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		25	CO5, CO6

<b>IV</b>	<b>Majority Powers And Minority Rights:</b> Protection Of Minority Rights; Prevention Of Oppression And Management.Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21	CO5, CO6
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**Suggested Readings:**

Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication

Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House

Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)

Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	(04 marks)	
<b>Class Test-I (Objective Questions)</b>	(04 marks)	
<b>Class Test-II (Descriptive Questions)</b>	(04 marks)	
<b>Class Test-III (Objective Questions)</b>	(04 marks)	
<b>Class Test-IV (Descriptive Questions)</b>	(04 marks)	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	(05 marks)	

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO1	PSO2	PSO3
CO1	2	1	3	2	2	-	2	-	1
CO2	2	1	1	2	1	-	2	2	1
CO3	2	2	2	2	2	1	2	2	2
CO4	2	1	1	1	1	2	2	2	1
CO5	2	1	3	1	2	-	1	1	1
CO6	1	2	2	1	2	1	-	2	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### Cost Accounting

<b>Programme: B.Com.</b>	<b>Year: Second</b>	<b>Semester: Third</b>	
Subject: Commerce			
Course Code: C010302T	Course Title: Cost Accounting		
<p>Course outcomes: On completion of this module the student will be able to:</p> <p><b>CO1:</b>Describe the basic concepts of cost and cost accounting system in the organization.</p> <p><b>CO2:</b>Identify and understand the accounting for material, labour and inventory.</p> <p><b>CO3:</b>Apply the practical knowledge used on cost sheet, computation of wages, bonus schemes and overhands.</p> <p><b>CO4:</b>Analyze the cost sheet, contract costing and process costing problems</p> <p><b>CO5:</b>Evaluate the cost accounting problems in the light of changing scenarios.</p> <p><b>CO6:</b> Analyze the process costing methods and its various phases.</p>			
<b>Credits: 6</b>	<b>Core Compulsory / Elective: Compulsory</b>		
Max.Marks : 25+75	Min. Passing Marks:10+25		
Total No. of Lectures: 90			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20	CO1, CO2
<b>II</b>	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20	CO3, CO4
<b>III</b>	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30	CO4, CO6
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<b>IV</b>	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20	CO5, CO6
<b>Suggested Readings:</b> Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. <b>Note- Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	

**CO-PO Mapping:**

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	2	2	2	2
CO2	2	2	1	-	1	2	2	3	1
CO3	2	3	1	1	1	2	2	3	1
CO4	2	3	1	1	1	2	2	3	2
CO5	2	1	2	1	2	2	2	2	2

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### **Business Regulatory Framework**

Programme: B.Com.		Year: Second	Semester: Third	
Subject: Commerce				
Course Code: C010303T		Course Title: Business Regulatory Framework		
Course outcomes: The purpose of the course is to enable students:- <b>CO1:</b> Acquaint with the Indian Legal System. <b>CO2:</b> Describe how the legal framework affects both businesses as well as individuals <b>CO3:</b> Prepare them to apply the various laws to a given situation (case studies) <b>CO4:</b> Develop concise legal arguments in a logical manner and improve upon communication and interpersonal skills. <b>CO5:</b> Evaluate the various laws in light of changing environment. <b>CO6:</b> Analyze the applications of various negotiable instruments.				
Credits: 6			Core Compulsory / Elective: Elective	
Max. Marks: 25+75			Min. Passing Marks:10+25	
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects		20	CO1, CO2
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.		24	CO3, CO4
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.		25	CO4, CO5
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.		21	CO4, CO5, CO6

<b>Suggested Readings:</b> Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. Chandha P.R: Business Law; Galgotia, New Delhi. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note- <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	

<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	-	2	1	2
CO2	2	1	1	2	1	-	2	2	2
CO3	3	2	2	2	2	1	1	1	1
CO4	2	1	1	1	1	2	1	1	1
CO5	2	2	1	2	3	1	2	1	2
CO6	2	1	1	2	1	-	-	2	2

**1. Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### **Inventory Management**

Programme: BCOM		Year: Second	Semester: Third	
Subject: Commerce				
Course Code: C010304T		Course Title: Inventory Management		
Course outcomes: After completing this course a student will have:  <b>CO1:</b> Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. <b>CO2:</b> Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. <b>CO3:</b> Ability to identify the appropriate method and techniques of Inventory management for solving different problems. <b>CO4:</b> Ability to apply basic Inventory management principles to solve business and industry related problems. <b>CO5:</b> Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.  <b>CO6 :</b> Ability to understand the various techniques of inventory management.				
Credits: 6		Core Compulsory / Elective: Elective		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures: 90				
Unit	Topics		No. of Lectures	
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.		22	CO1, CO2
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.		26	CO3, CO4
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.		24	CO4, CO5
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<b>IV</b>	<b>Inventory Control:</b> Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18	CO5, CO6
<b>Suggested Readings:</b> Muller M. (2011), Essentials of Inventory Management, AMACON. Narayan P. (2008), Inventory Management, Excel Books. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. <b>Note- Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	2	2	1	1	2	2	2	2	2
CO6	1	2	2	1	1	3	3	3	2

**1. Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## **Financial Management**

<b>Programme: B.Com ACCA</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Subject: Commerce</b>			
<b>Course Code:</b>		<b>Course Title: Financial Management</b>	
Course outcomes:			
<b>CO1:</b> Describe the basic concepts and key terms used in Financial Management.			
<b>CO2:</b> Infer the relevance of decision making under various available alternatives.			
<b>CO3:</b> Apply the various tools and techniques used in financial decision making for shareholders' wealth maximization.			
<b>CO4:</b> Distinguish amongst the various alternatives in the view of valuation of firm.			
<b>CO5:</b> Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.			
<b>CO6:</b> Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting			
Credits: 4/5/6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Nature, concept and functions of financial management Finance vs. accounting, Objective of financial management; Profit maximization vs. wealth maximization.	15	CO1, CO2
	Time value of money- Meaning and Objectives, present & future value, simple & comp. interest, annuity (Ordinary Annuity & Annuity Due), Perpetuity .		
<b>II</b>	<b>Capital Budgeting</b> Meaning and concepts of capital budgeting, need of capital budgeting Practical Problems on Discounted Cash Flow Techniques: Discounting Payback period, NPV, PI, IRR Practical Problems on Non Discounted Cash Flow Techniques: Payback period and ARR	19	CO1, CO2
<b>III</b>	<b>Working Capital Management</b> Concept and need of working capital management, determinants of working capital requirements, working capital cycle Receivable management- meaning and objectives Cash management- meaning and objectives, Motives of Holding cash	20	CO3, CO4
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<b>IV</b>	<b>Capital Structure and Cost of Capital</b> Meaning and objective of Capital structure, optimum capital structure. Cost of capital- concept and meaning, Cost of Debt, Cost of Equity (Zero-Growth Dividends, Constant Growth in Dividends), Cost of Preference Share, Calculation of WACC. Dividend policy-meaning & concept, concept of retained earnings, factors influencing dividend policy, concept of Bonus shares and Rights Shares.	21	CO1,CO2,CO5,CO6
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### Suggested Readings:

- Financial Management: I. M. Pandey (Vikas Publication)
- Financial management: Theory and Practice, Prasanna Chandra (Mc-Graw Hill)
- Financial Management: Text, Problems and Cases, M Y Khan and P K Jain, Mc Graw Hill Publication

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	3	3	1	1	2	3	3	3	3
CO6	3	3	2	1	2	3	2	2	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

# **UG Commerce**

## **[B.Com. (Hons.)]- Semester -IV**

**Program / Branch: B.COM (Hons.)/International Accounting  
and Finance**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

### **Income Tax Laws & Accounts**

Programme: B.Com.		Year: Second		Semester: Fourth		
Subject: Commerce						
Course Code: C010401T		Course Title: Income Tax Law and Accounts				
Course outcomes: After studying this course, the student will be able to <b>CO1:</b> Describe the concept of Tax and its significance. demonstrate the different key terms used in income tax law <b>CO2:</b> Discuss and classify the Residential Status of different assessee. <b>CO3:</b> Apply the tax provisions in computation of taxable income <b>CO4:</b> Solve the practical problems in computation of taxable income under the different heads of income <b>CO5:</b> Demonstrate the various provisions of tax laws for computing the taxable income and tax liability of an employee. <b>CO6:</b> Analyze the impact of set off and carry forward of losses on the financial health of the company.						
Credits: 6			Core Compulsory / Elective: Compulsory			
Max. Marks: 25+75			Min. Passing Marks:10+25			
Total No. of Lectures: 90						
Unit	Topics				No. of Lectures	
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.				22	CO1, CO2
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.				31	CO3, CO4
III	Capital gains, Income from Other Sources,Deductions from Gross Total Income, Computation of Tax Liability of an Individual.				21	CO4, CO5
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.				16	CO4, CO5 and CO6

<b>Suggested Readings:</b> Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPDPublications, Agra Note- <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

CO-PO mapping:

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	2	1	1	1	2	2	2	-
CO2	2	2		1	1	2	2	2	-
CO3	2	3	1	1	1	2	2	2	1
CO4	2	3	1	1	1	2	2	2	1
CO5	2	2	1	1	2	2	2	2	1
CO6	2	3	1	1	1	2	2	1	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### **Fundamentals of Marketing**

<b>Programme: B.Com.</b>	<b>Year: Second</b>	<b>Semester: Fourth</b>	
<b>Subject: Commerce</b>			
<b>Course Code: C010402T</b>	<b>Course Title: Fundamentals of Marketing</b>		
Course outcomes: <b>CO1:</b> The student will be able to identify the different components of the prevailing marketing environment. <b>CO2:</b> The student will be able to explain the different steps in the consumer decision process. <b>CO3:</b> The student will be able to prepare the market segmentation plan and positioning strategy for a given product. <b>CO4:</b> The student will be able to explain the components of marketing mix for a given product. <b>CO5:</b> The student will be able to decide the promotional tools for a given product. <b>CO6:</b> The student will be able to analyze the different distribution channels of a company.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:	
Total No. of Lectures: 60			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. <b>Consumer Behaviour – An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions.	15	CO1, CO2
<b>II</b>	<b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. <b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15	CO3, CO4
<b>III</b>	<b>Pricing:</b> Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. <b>Promotion:</b> Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15	CO4, CO5



IV	<p><b>Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p><b>Retailing:</b> Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	15	CO5, CO6
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.</li> <li>Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK</li> <li>3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio</li> <li>Chhabra, T.N., Principles of Marketing, Sun India Publication.</li> <li>Kumar, Arun &amp; N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)</li> <li>6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.</li> <li>7. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation &amp; Control, Cengage Learning.</li> <li>Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.</li> <li>9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.</li> <li>10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).</li> <li>11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs COs	PO1	P O 2	P O 3	P O 4	P O 5	P O 6	PS O1	PS O2	PS O3
CO1	2	1	1	1	1	1	2	2	1
CO2	2	2	2	1	1	1	2	2	2
CO3	2	2	2	1	1	1	2	2	1
CO4	2	2	2	1	1	1	2	2	1
CO5	2	2	2	1	1	1	2	2	1
CO6	2	-	1	1	1	1	2	3	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## Digital Marketing

Programme: B.Com.		Year: Second		Semester: Fourth		
Subject: Commerce						
Course Code: C010403P		Course Title: Digital Marketing (Practical)				
Course Outcomes:						
After completing this course a student will have:						
CO1: Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.						
CO2: Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance.						
CO3: Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems.						
CO4: Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems.						
CO5: Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.						
CO6: Ability to understand the resource planning, cost estimating, cost budgeting, cost control.						
Credits: 2			Core Compulsory / Elective: Compulsory			
Max. Marks:			Min. Passing Marks:			
Total No. of Practical Labs: 30						
Unit	Topics				No. of Hours	
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.				4	CO1, CO2
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing				6	
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.				10	CO4, CO5

<b>IV</b>	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E- mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10	CO4, CO5, CO-6
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#### **Suggested Readings:**

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India

Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge

3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.

Kapoor, Neeru. E-Marketing, Pinnacle learning

Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India

6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

#### **Additional Resources :**

• Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.

• Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.

• Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

• Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>
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POs COs	PO1	P O 2	P O 3	P O 4	P O 5	P O 6	PS O1	PS O2	PS O3
CO1	2	1	1	1	2	-	2	2	1
CO2	2	2	2	1	1	1	2	1	2
CO3	2	2	2	1	1	1	2	2	1
CO4	2	3	2	1	1	1	2	-	1
CO5	2	2	2	1	2	1	2	2	1
CO6	2	-	1	1	1	1	2	3	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### **Fundamentals of Entrepreneurship**

Programme: B.Com.	Year: Second	Semester: Fourth	
Subject: Commerce			
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship		
Course outcomes: After completing this course a student will have:  CO1: Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship. CO2: Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance. CO3: Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems. CO4: Ability to apply basic Entrepreneurship principles to solve business and industry related problems. CO5: Ability to understand the concept of Life Small Business, Raising of Funds and EDP. CO6: Ability to understand the Entrepreneurial Consultancy Process and Methods.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	COPO
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment	22	CO1, CO2
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31	CO2, CO3
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<b>III</b>	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21	CO4, CO5
<b>IV</b>	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16	CO5, CO6
<b>Suggested Readings:</b> Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House Desai, Vasant, “Management of Small Scale Industry”, Generic Drucker, Peter, “Innovation and Entrepreneurship”, Harper Business; Reprint edition Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand Kenneth, P. Van, “Entrepreneurship and Small Business Management” Pareek, Uday & Ven, “Developing Entrepreneurship book on Learning System” Agrawal, R.C., „Udyamita Vikas”(Hindi) Khanna, S.S. “Entrepreneurship Development”, S. Chand & Company Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, participation in different activities)</b>		<b>(05 marks)</b>	

CO-PO Mapping:

POs/ Cos	PO1	PO 2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	3	3	2	3
CO2	2	-	2		2	3	2	2	3
CO3	3	2	3	1	-	2	3	2	-
CO4	2	1	2	3	2	2	3	2	3
CO5	1	2	2	3	3	1	2	1	3
CO6	1	2	2	3	3	2	1	1	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**



## Tourism & Travel Management

<b>Programme: B.Com.</b>	<b>Year: Second</b>	<b>Semester: Fourth</b>	
<b>Subject: Commerce</b>			
<b>Course Code: C010405T</b>	<b>Course Title: Tourism and Travel Management</b>		
Course outcomes: <b>CO1:</b> To understand fundamentals of tourism from the management, marketing and financial perspectives. <b>CO2:</b> To understand the concepts of travel and tourism, the framework of the system, types and form of tourism as well as the impacts of tourism. <b>CO3:</b> To describe the different types tourism resources of India, their importance in tourism and management. <b>CO4:</b> To give an insight into how travel and tourism evolved over a period of time and reached the modern stage. <b>CO5:</b> To enhance the knowledge of students in various areas related to tourism and how it affects the destination. <b>CO6:</b> To explore the selected issues that currently influences the tourism industry both locally and globally.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<b>Introduction to Travel:</b> Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15	CO1, CO2
<b>II</b>	<b>The Modern Tour Industry:</b> Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25	CO2, CO3

<b>III</b>	<b>Tour Operations and Documentation:</b> Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30	CO3, CO4
<b>IV</b>	<b>Impact of Tourism and Tourism Organizations:</b> Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	20	CO5, CO6

**Suggested Readings:**

Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.  
Pran Nath Seth(1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,  
Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

CO-PO Mapping:

POs/ Cos	PO1	PO 2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	3	3	2	3
CO2	2	-	2		2	3	2	2	3
CO3	3	2	3	1	-	2	3	2	2
CO4	2	1	2	3	2	2	3	2	3
CO5	1	2	2	3	3	1	2	1	3
CO6	1	2	2	3	3	2	1	1	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## Corporate Financial Reporting

<b>Programme:B.Com ACCA</b>	<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Subject: Commerce</b>		
<b>Course Code:</b>	<b>Course Title: Corporate Financial Reporting</b>	
Course outcomes:		
<b>CO1:</b> Define the concept of financial statements and the various items in financial statements.		
<b>CO2</b> :Explain the reporting of these items in the financial statements.		
<b>CO3</b> Construct the linkages among the four financial statements.		
<b>CO4:</b> Analyze the financial statements using popular techniques.		
<b>CO5:</b> Develop knowledge on the allocation, management and funding of financial resources.		
<b>CO6:</b> Understanding practical orientation towards IFRS .		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures	
<b>I</b>	<b>Introduction to Financial Reporting</b> Introduction of Financial Reporting and its significance in business. Purpose and users of financial reports Understanding how business activities are classified for financial reporting purposes.	12	CO1, CO2
	Understanding of Ind AS and IFRS.		
<b>II</b>	<b>Understanding Financial statements and Consolidated Financial Statements</b> Meaning and types of financial statements Understanding of various items of Income Statement and forms Income Statement (Comparative and Common Size Income Statement), Understanding of various items of Balance Sheet and forms of Balance Sheet (Comparative and Common Size Balance Sheet.	19	CO1, CO2

<b>III</b>	<b>Ratio analysis</b> Meaning, Objectives, Advantages and Limitations of Ratio analysis Types of ratios- Liquidity ratios, Profitability ratios, Practical problems related to above ratios	20	CO3,CO4
<b>IV</b>	<b>Inventory Accounting</b> Theoretical understanding of costs included in inventories and costs recognized as expenses in the period in which they are incurred Understanding different inventory valuation methods (LIFO, FIFO, and Weighted Average). Theoretical concept of Periodic and Perpetual inventory systems Theoretical understanding of costs that are capitalized and costs that are expensed in the period incurred- how they affect financial statements and ratios	21	CO1,CO2,CO5,CO6

#### Suggested Readings:

- Financial Reporting and Analysis, Book-3, SchweserNotes for the CFA Exam, Level-1.
- Fundamentals of Corporate Accounting- J.R. Monga
- Analysis of Financial Statements- T.S. Grewal, Sultan Chand and Sons Pvt. Ltd.

This course can be opted as an elective by the students of following subjects:

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	3	3	1	1	2	3	3	3	3
CO6	3	3	2	1	2	3	2	2	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

# **UG Commerce**

## **[B.Com. (Hons.)]- Semester -V**

**Program / Branch: B.COM (Hons.)/International Accounting and Finance**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

## Corporate Accounting

<b>Programme:B.Com.</b>	<b>Year: Third</b>	<b>Semester: Fifth</b>
<b>Subject: Commerce</b>		
<b>Course Code:C010501T</b>	<b>Course Title: Corporate Accounting</b>	
Course outcomes: CO1.knowledge of the concepts related to the monetary transactions of a company CO2.understand the need for these financial transactions in a company CO3.apply the various concepts to value the different components affecting the financial statements of a company CO4.analyse these components in the light of their effect on the company CO5. evaluate the various accounting procedures in light of dynamic environmental changes CO6. Develop the procedure involved in Amalgamation of companies		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures	
<b>I</b>	<b>Shares:</b> Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And ReIssue Of Shares, Redemption Of Preference Shares.	15	CO1, CO2
<b>II</b>	<b>Debentures:</b> Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19	CO1, CO2
<b>III</b>	<b>Valuation Of Goodwill:</b> Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20	CO3, CO4
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<b>IV</b>	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21	CO1,CO2,CO5,C O6
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**Suggested Readings:**

Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)  
Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)  
Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)  
Jaiswal K S Corporate Accounting Both English And Hindi Shukla MCGrawal  
PS And Gupta SC Advanced Accounts S Chand And Company  
Shukla MB Corporate Accounting Kitab Mahal  
Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	3	3	1	1	2	3	3	3	3
CO6	3	3	2	1	2	3	2	2	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## Goods & Service Tax

Programme: B.Com.		Year: Third		Semester: Fifth	
Subject: Commerce					
Course Code: C010502T		Course Title: Goods and Services Tax			
Course outcomes: <b>CO1.</b> knowledge of the concepts related to the monetary transactions of a company <b>CO2.</b> understand the need for these financial transactions in a company <b>CO3.</b> apply the various concepts to value the different components affecting the financial statements of a company <b>CO4.</b> analyse these components in the light of their effect on the company <b>CO5</b> evaluate the various accounting procedures in light of dynamic environmental changes. <b>CO6:</b> To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.					
Credits: 5			Core Compulsory / Elective: Compulsory		
Max. Marks: 25+75			Min. Passing Marks:10+25		
Total No. of Lectures: 75					
Unit	Topics		No. of Lectures		
I	Indirect Tax: Meaning, Features, DifferenceBetween DirectAndIndirectTax,TypesOfIndirectTaxBefor e GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST,IGSTUTGST,AndImportantDefinition		17		CO1,CO2
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism invoicing Provisions,ProvisionsRelatedWithChangeChang esIn GSTRate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		16		CO3,CO2,CO4

<b>III</b>	<b>Input Tax Credit ITC:</b> Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. <b>Payment Under GST:</b> Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. <b>Return:</b> Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, <b>Assessment Under GST:</b> Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25	CO4,CO5,CO6
<b>IV</b>	<b>Registration:</b> Meaning Of Final Registration, Compulsory Registration, and Procedure For New	17	CO4,CO5,CO6
	Registration, Amendment And Cancellation Of Registration. <b>Accounts And Records:</b> Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. <b>Invoice:</b> Format, Types Debit And Credit Note, Voucher <b>Audit:</b> Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		

**Suggested Readings:**

Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi

Agarwal Rajkesh advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.

Bansal K. M. GST Customer law taxman Publication private limited University edition

RK Singh PK a bird's eye view of GST Asia lawhouse

Singhania VK student's guide to GST and customs law taxman Publication private limited University edition

Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA

Babu, Deepak: GST: A Revolution in Indian Tax System, ISARA Solutions, New Delhi

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	2	-
CO3	2	2	-	1	1	1	2	2	-
CO4	2	3	2	1	1	1	2	2	-
CO5	1	1	2	2	2	1	1	1	
CO6	1	1	2	2	2	1	1	1	

## Business Finance

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010503T		Course Title: Business Finance	
<p>Course outcomes:</p> <p><b>CO1:</b>Describe the basic concepts and key terms used in Financial Management.</p> <p><b>CO2:</b>Infer the relevance of decision making under various available alternatives.</p> <p><b>CO3:</b> Apply the various tools and techniques used in financial decision making for shareholders'' wealth maximization.</p> <p><b>CO4:</b>Distinguish amongst the various alternatives in the view of valuation of firm.</p> <p><b>CO5:</b> Evaluate the various financial decisions in the light of changing environment</p> <p><b>CO6:</b>This course is to help students understand the conceptual framework of Business Finance.</p>			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	<b>Business Finance:</b> Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15	CO1,CO2
II	<b>Cost Of Capital:</b> Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined(Weighted) Cost Of Capital, Capitalization-Meaning, Overcapitalization.	19	CO3,CO4,CO5
III	<b>Dividend Policies:</b> Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20	CO3,CO4,CO5,C O6

<b>IV</b>	<b>Time</b> value of Money, Uses of simple and Compound interest in business finance. <b>Capital Market:</b> (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian MoneyMarkets- Composition And Structure.	21	CO3,CO4,CO5,C O6
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>			<b>(05 marks)</b>
<b>Suggested Readings:</b> Avadhani V A FinancialSystem Bhalla VK Modern Working CapitalManagement Chandra Prasanna Financial Management Theory AndPractices Khan NY And Jain PK Financial Management Tax AndProblems Pandey I M FinancialManagement Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>		
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>		
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>		
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>		
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>		
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>		

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	1	1	2	2	2	1
CO2	2	3	3	1	1	2	2	3	2
CO3	2	3	3	1	1	2	3	2	2
CO4	2	3	3	1	1	2	2	2	2
CO5	1	2	3	2	1	1	2	3	2
CO6	1	2	3	2	1	1	2	3	2

### Principles & Practice of Insurance

Programme:B.Com.		Year: Third	Semester: Fifth	
Subject: Commerce				
Course Code:C010504T		Course Title: Principles and Practices of Insurance		
Course outcomes: After completing this course a student will have:  CO1: Ability to understand the concept of Insurance along with the basic lawsand practices ofInsurance.  CO2: Ability to understand the concept of risk in insurance market during the present times CO 3: Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. CO4: Ability to identify the appropriate method and types of Insurance forsolving different problems. CO5: Ability to apply basic Insurance principles to solve business and industry related problems. CO6: Ability to understand the concept of Life, Marine and Fire Insurance.				
Credits: 5		Core Compulsory / Elective: Elective		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures:75				
Unit	Topics		No. of Lectures	
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages,Reinsurance, Double-Insurance.		17	CO1,CO2,CO3
II	LifeInsurance:Meaning,Importance,Essentials ofLife Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, SurrenderValue.LifeInsuranceCorporation:Fu nctions &Organization.		20	CO4,CO5,CO6
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<b>III</b>	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18	CO3,CO4,CO5
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<b>IV</b>	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20	CO4,CO5,CO6
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**Suggested Readings:**

1-Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance.  
3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:  
**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	2	2	2	1
CO2	2	2	2	1	1	3	1	1	2
CO3	2	2	3	2	1	3	2	1	1
CO4	2	2	2	1	1	3	2	2	2
CO5	2	2	3	1	1	2	2	1	1
CO6	2	2	3	1	1	2	2	1	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### Monetary Theory & Banking in India

<b>Programme: B.Com.</b>	<b>Year: Third</b>	<b>Semester: Fifth</b>
<b>Subject: Commerce</b>		
<b>Course Code: C010505T</b>	<b>Course Title: Monetary Theory and Banking in India</b>	
<b>CO1-</b> Discuss the working model of financial systems and its application in Current retrospective.		
<b>CO2-</b> Identify the critical components and roles of the Financial System and the systematic understanding of instruments managing the market.		
<b>CO3-</b> Demonstrate the correct understanding &analysis for working of Monetary Theory & movement of Interest Rates with all macro and micro economic factors.		
<b>CO4-</b> Assess the different financial institutions working in Indian economy and its impact on different economic indicator movements.		
<b>CO5-</b> Appraise the Financial market terminology and anticipate movement in stock prices and get the systematic understanding of Money and Capital Market.		
<b>CO6:</b> The course expose the students to the working for money andfinancial system prevailing in India.		
<b>Credits: 5</b>	<b>Core Compulsory / Elective: Elective</b>	
<b>Max. Marks: 25+75</b>	<b>Min. Passing Marks:10+25</b>	
<b>Total No. of Lectures: 75</b>		

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<b>Money:</b> Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. <b>Financial System:</b> Components, Financial Intermediaries.	17	CO1,CO2,CO3
<b>II</b>	<b>Indian Banking System:</b> Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17	CO1,CO2,CO3

<b>III</b>	<b>Development Banks And Other Non-Banking Financial Institution:</b> Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25	CO4,CO5,CO6
<b>IV</b>	<b>The Reserve Bank of India:</b> Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16	CO3,CO4,CO5, CO6
<b>Suggested Readings:</b> Saha SK Indian Banking System SBPD Publication (Hindi and English) Deshmukh And Indian Banking System Chandralok Prakashan (Hindi and English) Gupta SB Monetary Planning Of India Khan M Y Indian Financial System Theory And Practice Sengupta A K & Agarwal K Money Market Operations In India Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	

**Program Outcome Vs Course Outcomes Mapping Table**

Pos/ COs	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1	2	1	1	3	1	2	2	2
CO2	3	2	2	1	3	1	3	2
CO3	1	3	3	2	2	3	2	3
CO4	3	1	1	1	1	3	1	1
CO5	2	-	2	2	2	-	-	3
CO6	2	-	2	2	2	-	1	3
AV G	2	1	2	2	2	2	2	2

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## Advanced Financial Management

Programme: B.Com.		Year: Third		Semester: Fifth	
Subject: Commerce					
Course Code: BCM327		Course Title: Advanced Financial Management			
Course outcomes: On completion of this module, the students will be able to:					
CO1:Describe the role & responsibilities of Financial Manager.					
CO2:Estimate the risk associated with the project.					
CO3:Apply different tools used to hedge interest rate risk and foreign currency risk.					
CO4:Compare the risk associated with different proposals and prioritize the investment.					
CO5: Demonstrate how risk is assessed & enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results.					
CO6: Highlight the necessity of managing different risks associated with financing.					
Credits: 5			Core Compulsory / Elective: Elective		
Max. Marks: 25+75			Min. Passing Marks:10+25		
Total No. of Lectures: 75					
Unit	Topics		No. of Lectures		
I	Role & Responsibilities of Financial Manager Understand the Key Areas of Responsibility for the Financial Manager. - Understand Agency theory and Strategies for the resolution of stakeholder conflict. Objective, Purpose, Content and Key Requirements of Integrated Reporting. -Understand Behavioral Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor.		17	CO1,CO2	
II	International Operations & International Investment Appraisal Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with reference Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates of ( WTO, IMF, World Bank). Understand the impact of taxation, intercompany cash flows and remittance restrictions.		16	CO3,CO2,CO4	

<b>III</b>	<b>The Financing Decision &amp; Option Pricing</b> Understand Modigliani and Miller's Theory - Static Trade-off Theory & Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan. -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds Pecking order theory- Introduction of Call Option, Put Option & drivers of option value, also the effects of drivers of option value.- Understand the Black-Scholes model & how it is used to value call options	25	CO4,CO5,CO6
<b>IV</b>	<b>Foreign Exchange Risk Hedging &amp; Strategic Aspects of Acquisitions</b> Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options. Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger Definition & sources of Synergy, Defences against hostile takeover bids. -Understand the advantages & disadvantages of different forms of consideration for a takeover.	17	CO4,CO5,CO6

#### **Suggested Readings:**

Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing)

Advanced Financial Management, Becker Educational Development Corp., 2016

Advanced Financial Management, Kaplan Publishing, 2016

Advanced Financial Management, BPP Learning Media Ltd., 2016.

This course can be opted as an elective by the students of following subjects:

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>
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POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	2	-
CO3	2	2	-	1	1	1	2	2	-
CO4	2	3	2	1	1	1	2	2	-
CO5	1	1	2	2	2	1	1	1	
CO6	1	1	2	2	2	1	1	1	

- 1-Slight (Low)**
- 2-Moderate (Medium)**
- 3-Substantial (High)**



## Advanced Performance Management

<b>Programme: B.Com ACCA</b>	<b>Year: Second</b>	<b>Semester: V</b>
<b>Subject: Commerce</b>		
<b>Course Code: BCM328</b>	<b>Course Title: Advanced Performance Management</b>	

Course outcomes:

- CO1: Define and describe** the Strategic Planning and Control models for assessing the organizational performance.
- CO2: Identify** the key external influences on Organizational performance.
- CO3: Apply** appropriate strategic performance measurement techniques for improving organization performance.
- CO4: Explain** the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure.
- CO5: Align** the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations.
- CO6: Enable** the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics.

Credits: 5	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25
Total No. of Lectures: 75	

nit	Topics	No. of Lectures	
I	<b>Strategic Planning &amp; Control</b> Concepts of Strategy, Strategic planning, levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control.	12	CO1, CO2
	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter's generic strategies and 5 forces model.		
II	<b>Impact of Risk &amp; Uncertainty on Organizational performance</b> Concept of risk and uncertainty / Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management Assess the impact of different risk appetites of stake holders on performance management. Risk analysis techniques assessing business	19	CO1, CO2
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<b>III</b>	<b>Performance Management systems and Designs</b> Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data. Sources of management information and Recording and processing methods,	20	CO3,CO4
<b>IV</b>	<b>Strategic Performance and Measurement</b> Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues Alternative views of performance measurement and management	21	CO1,CO2,CO5,CO6

#### Suggested Readings:

- ACCA- Advance Performance Management- KAPLAN

This course can be opted as an elective by the students of following subjects:

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	3	3	1	1	2	3	3	3	3
CO6	3	3	2	1	2	3	2	2	3

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

# **UG Commerce**

## **[B.Com. (Hons.)]- Semester -VI**

**Program / Branch: B.COM (Hons.)/International Accounting and**  
**Finance**

**SHARDA UNIVERSITY**  
**School of Business Studies**  
**Batch: 2021-2024**

### Accounting for Managers

<b>Programme: B.Com.</b>	<b>Year: Third</b>	<b>Semester: Sixth</b>	
<b>Subject: Commerce</b>			
<b>Course Code: C010601T</b>	<b>Course Title: Accounting for Managers</b>		
Course outcomes: After completing this course a student will have:  <b>CO1:</b> Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. <b>CO2:</b> Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. <b>CO3:</b> Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. <b>CO4:</b> Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. <b>CO5:</b> Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. <b>CO6:</b> Ability to analyze and examine Activity based Costing and Responsibility Accounting in an organization.			
<b>Credits: 5</b>		<b>Core Compulsory / Elective: Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks:10+25</b>	
<b>Total No. of Lectures: 75</b>			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. ManagementAccountant-Duties,Status,Functionsand Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and TrendAnalysis.	17	CO1,CO2
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<b>II</b>	Ratio Analysis: meaning, Utility, Classification of Ratios-Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-	16	CO1, CO2, CO3
	Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).		
<b>III</b>	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22	CO3, CO4, CO5, CO6
<b>IV</b>	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20	CO3, CO4, CO5, CO6
<b>Suggested Readings:</b> Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.  Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.  Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.  Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.  Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.  Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)  Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.			
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Note- <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	

**Program outcomes & Course outcome mapping table**

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	2	2	2	-
CO2	2	2	1	-	1	2	2	3	-
CO3	2	3	1	1	1	2	2	3	-
CO4	2	3	1	1	1	2	2	3	1
CO5	2	2	1	1	1	2	2	2	1
CO6	2	2	1	1	1	2	2	2	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

<b>Programme: B.Com.</b>		<b>Year: Third</b>	<b>Auditing</b>	<b>Semester: Sixth</b>	
<b>Subject: Commerce</b>					
<b>Course Code: C010602T</b>		<b>Course Title: Auditing</b>			
Course outcomes:  <b>CO1:</b> Define and describe the objective and general principles of Audit and Assurance engagements. <b>CO2:</b> Ability to understand the imparting knowledge about the principles and methods of auditing and their application <b>CO3:</b> Identify the significance of auditing principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing related engagements. <b>CO4:</b> Apply & carry out the preparation of an Audit Plan and programme and its execution/ with its related /Understanding the use and evaluation of Internal control systems by Auditors. <b>CO5:</b> Explain the General Considerations in relation to the appointment/Qualifications Disqualification of Auditors in the Companies. <b>CO6:</b> Analyze and reporting mechanism and statement on review and reporting to discuss current developments in auditing services.					
<b>Credits: 5</b>			<b>Core Compulsory / Elective: Compulsory</b>		
<b>Max. Marks: 25+75</b>			<b>Min. Passing Marks:10+25</b>		
Total No. of Lectures: <b>75</b>					
<b>Unit</b>	<b>Topics</b>			<b>No. of Lectures</b>	
<b>I</b>	Methodology of Accounting, Auditing and Fraud risk management in <b>Kautilya’sArthshastra.</b> <b>Audit and Audit Process:</b> Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.			17	CO1,CO2,CO3,C O4
<b>II</b>	<b>Audit Procedures:</b> Verification programme-selective verification, Audit in depth, test checking, Auditor’s Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities,Auditor’sReportonProfitandLossAccount and Balance Sheet.			15	CO1,CO2,CO3,C O4
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<b>III</b>	<b>Audit of Limited Companies:</b> Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration,	19	CO4,CO5,CO6
	Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		
<b>IV</b>	<b>Audit of Public Sector Undertaking and Banks:</b> Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. <b>Cost Audit:</b> Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24	CO4,CO5,CO6
<b>Suggested Readings:</b> Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English) Note- <b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>		<b>(05 marks)</b>	

**Program outcomes & Course outcome mapping table**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	2	2	2	-
CO2	2	2	1	-	1	2	2	3	-
CO3	2	3	1	1	1	2	2	3	-
CO4	2	3	1	1	1	2	2	3	1
CO5	2	2	1	1	1	2	2	2	1
CO6	2	2	1	1	1	2	2	2	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

## Financial Institutions & Markets

Programme: B.Com.		Year: Third		Semester: Sixth		
Subject: Commerce						
Course Code: C010604T		Course Title: Financial Institutions & Markets				
Course outcomes: After completing this course a student will have:  CO1: Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.  CO2: Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. CO3: Ability to identify the appropriate method and techniques of Financial Market to solving different problems. CO4: Ability to apply basic Financial Market principles to solve business and industry related problems.  CO5: Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc. CO6: Ability to understand the concept trading mechanism in the stock market.						
Credits: 5			Core Compulsory / Elective: Elective			
Max. Marks: 25+75			Min. Passing Marks:10+25			
Total No. of Lectures: 75						
Unit	Topics				No. of Lectures	
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.				17	CO1,CO 2
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.				26	CO3,CO 4CO5,

III	<b>Secondary market:</b> Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16	CO3,CO4CO5
IV	<b>Investor Protection:</b> Grievances concerning stock exchange dealings and their removal, DematTrading.  SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor’s interest, NCLT & NCLAT.	16	CO4,CO5,CO6
<b>Suggested Readings:</b> Machiraju, „Indian Financial System“ – Vikas PublishingHouse. Varshney P.N., & Mittal D.K., „Indian Financial System“, Sultan Chand & Sons NewDelhi. Avadhani V.A Capital Market, Himalaya Publishing House, NewDelhi Mulay, M. A., “New Issues Capital Market inIndia” Gordon & Natarajan, “Indian Financial System” Himalaya PublishingHouse. Avdhani, V. A., “Investment Management” Himalaya PublishingHouse. Gupta, O. P., “Indian SecuritiesMarket”. Note- <b>Latest edition of the text books should be used.</b>			,
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

## Human Resource Management

<b>Programme: B.Com.</b>		<b>Year: Third</b>	
<b>Subject: Commerce</b>			
<b>Course Code: C010605T</b>		<b>Course Title: Human Resource Management</b>	
<p>Course outcomes:</p> <p><b>CO1:</b> Identify current issues and challenges, emerging trends, key concepts and terminologies of human resource management.</p> <p><b>CO2:</b> Describe each of the major HRM functions and processes of manpower planning, job analysis, recruitment, selection, training and development, compensation and benefits, and performance appraisal.</p> <p><b>CO3:</b> Apply the various functions and techniques of human resource management.</p> <p><b>CO4:</b> Analyse the dynamics of how the human resource department and the company strategically work together to improve employee" job satisfaction and return on investment.</p> <p><b>CO5:</b> Evaluate the HRM policies in current scenario.</p> <p><b>CO6 :</b>Effectively handle disciplinary and grievance mechanisms to ensure stability and smooth functioning of the organisation.</p>			
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: <b>75</b>			
Unit	Topics	No. of Lectures	
<b>I</b>	<b>Human Resource Management</b> concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15	CO1,CO2,CO 3
<b>II</b>	<b>Recruitment &amp; Selection:</b> Recruitment, factors affecting recruitment, sources of recruitment , Selection Process, selection test, Interview,Orientation,Placement.Training& Development:Training-Objectives &Importance of training, Training Methods-On job training and off- the	20	CO2, CO3, CO4
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<b>III</b>	<b>Employee Compensation:</b> Compensation & Welfare, Job Evaluation. <b>Performance Appraisal :</b> Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25	CO2, CO4,CO5,,CO 5
<b>IV</b>	<b>EMPLOYEE WELFARE:</b> Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning,Importance.Collective Bargaining–Meaning and Importance, Process.	15	CO2,CO5,CO 6
<b>Suggested Readings:</b> Aswathappa K Maine resource management Tata McGrawHill VermaPramodSaviBagiyaprabandhan Rao VSP human resource management Excelbooks Tripathi PC personnel management and Industrial Relations Sultan Chand and sons Agarwal&Fauzdar,HumanResourceManagement-SBPDPublishingHouse, Agra ( English/Hindi) <b>Note- Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
<b>Assessment and Presentation of Assignment</b>		<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>		<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>		<b>(04 marks)</b>	

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>		
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PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2
CO2	1	2	2	2	2	3	2	2	2
CO3	1	1	2	1	2	3	2	2	2
CO4	1	1	2	1	2	3	2	2	2
CO5	1	2	2	1	1	3	2	2	2
CO6	1	2	3	1	2	3	2	2	1

### **Business Ethics & Corporate Governance**

Programme:B.Com.		Year: Third	Semester: Sixth	
Subject: Commerce				
Course Code: C010606T		Course Title: Business Ethics and Corporate Governance		
<p>Course outcomes:</p> <p>This course seeks to provide knowledge about the concepts, tools, techniques,and relevance of Business Ethics and Corporate Governance in the present changing scenario.</p> <p><b>CO1:</b> Define and describe concepts related to corporate governance and business ethics</p> <p><b>CO2:</b> Explain the various models related to corporate governance and business ethics</p> <p><b>CO3:</b> Apply the principles and approaches in taking governance and ethical decisions.</p> <p><b>CO4:</b> Analyse business situations in view of models and principles related to governance and ethics.</p> <p><b>CO5:</b> Synthesize various approaches to recommend contextually appropriate approach to deal with issues related to governance and ethics</p> <p><b>CO6:</b> The students can be able to aware of Corporate Governance and its implications in Indian Scenario and role of various interested parties towards company.</p>				
Credits: 5		Core Compulsory / Elective: Elective		
Max. Marks: 25+75		Min. Passing Marks:10+25		
Total No. of Lectures: 75				
Unit	Topics	No. of Lectures		
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs,Ethical Practices in Management.	17		CO1,CO2,CO3
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26		CO2,CO3,CO4



<b>III</b>	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	16	CO4,CO5,CO6
<b>IV</b>	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework work, corporate scams, committees in India and	16	CO4,CO5,CO6

abroad, corporate social responsibility.

#### **Suggested Readings:**

Kitson Alan- Ethical Organisation, Palgrave

L. T. Hosmer : The Ethics of Management, Universal Book.

D. Murray : Ethics in Organizational, Kogan Page.

S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- **Latest edition of the text**

**books should be used.**

This course can be opted as an elective by the students of following subjects: **Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

**Course prerequisites:** To study this course, a student may have **any subject in class 12<sup>th</sup>**.

**Suggested equivalent online courses:**

There are lots of online certificate and diploma courses available in various universities and institutions.

**Further Suggestions:**

After completing B.Com. student has a vast choice in different fields where they can explore their inner talent. Job areas for commerce graduate are in Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, Marketing, Working Capital Management, Treasury and Forex Department, Investment Banking and so many for them explore further.

**Greater employment opportunities**

In many career sectors, such as Higher Education, Administration, public affairs, and social services, a master's degree is replacing a bachelor's as the minimum requirement for employment.

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2
CO3	2	1	1	1	2	1	1	2	1
CO4	3	3	2	2	1	3	2	2	2
CO5	-	1	2	3	2	1	1	-	1
CO6	1	1	2	1	3	1	1	1	1

**1-Slight (Low)**

**2-Moderate (Medium)**

**3-Substantial (High)**

### Strategic Business Leadership

<b>Programme: B.Com ACCA</b>	<b>Year: Third</b>	<b>Semester: VI</b>
<b>Subject: Commerce</b>		
<b>Course Code: BCM332</b>	<b>Course Title: Strategic Business Leadership</b>	
<b>Course outcomes:</b> <b>CO1:</b> The student will be able to apply leadership and ethical skills in the context of an organization <b>CO2:</b> The student will be able to evaluate various feasible strategic options available to a firm <b>CO 3</b> The student will be able to evaluate the effectiveness of the governance and the agency system of an organization. <b>CO4:</b> The student will be able to analyse risk profile and audit system disruptive technologies. <b>CO5</b> The student will be able to evaluate leading and managing projects of an organization <b>CO6:</b> Understand innovation, performance excellence and change management of an organization		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures	
<b>I</b>	<b>Leadership</b> Qualities of leadership Leadership and organizational culture Professionalism, ethical codes and the public interest	12	CO1, CO2
<b>II</b>	<b>Strategy</b> Concepts of strategy External analysis and competitive forces Internal analysis and strategic choice	19	CO1, CO2
<b>III</b>	<b>Governance</b> Agency; Stakeholder analysis and CSR Governance scope and approaches; reporting to stakeholder The board of directors and public sector governance.	20	CO3, CO4
<b>IV</b>	<b>Risk, Organizational Control and Audit</b> Risk Identification, assessment and measurement Managing, monitoring and mitigating risk Disruptive technologies and enabling success Change management.	21	CO1, CO2, CO5, CO6
SU/S	S/B.Com (Hons) Page		

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**Suggested Readings:**

- ACCA- Strategic Business Leadership - KAPLAN

This course can be opted as an elective by the students of following subjects:

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	3	3	1	1	2	3	3	3	3
CO6	3	3	2	1	2	3	2	2	3

