**SRI GURU TEG BAHADUR KHALSA COLLEGE**

**Sri Anandpur Sahib**

(An Autonomous College)

Affiliated to Punjabi University, Patiala

**SYLLABI**

**For**

**B.Com(H) Part-II**

**(Semester III & IV)**

**Under Choice Based Credit System**

**Programme Code: BCOMH**

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**Academic Session: 2020-21**

**Website:** [**www.sgtbcollege.org.in**](http://www.sgtbcollege.org.in) **Email: sgtb321@gmail.com,** **sgtb321@yahoo.com**

**About the Department**

Post Graduate Department of Commerce was established in the year 1993. The Department provides diversified and specific knowledge to the students in the key areas of commerce through well planned, market relevant latest syllabi. The Department is offering B.Com. B.Com (Hons.), B.Com (Accounting & Finance), BBA, B.Voc. (Retail Management), B.Voc. (Hospitality & Tourism) programmes at under graduate level. The Department started Masters in Commerce (M.Com) in the year 2012-2013. Since then these programmes are being run very successfully. The Alumni of these courses are well placed in business, academics and administration across different parts of the world.

**Introduction to the Programme: B.COM (HONOURS) YEAR II**

**Programme Code: BCOMH**

B.Com with Honours is similar to the B.Com degree when it comes to the subjects. This is also a 3-year degree course that is easily available in most recognized universities and colleges. This degree is a great stepping for further education, especially if one wants to do professional courses like CA,CS. Students who wants a career in different industries like teaching, journalism, communications, design, etc. go for B.Com (H).

**Nature and Objective of Programme:**

1. Develop an understanding of commerce and apply the skills and knowledge in a business organization.
2. Equip the graduates with the know-how of operating successfully in a continuously changing business environment.
3. Equip graduates with the skills required to lead management decisions.
4. Make informed and ethical decisions based on thorough knowledge of commerce concepts.

**Learning Objectives:** In this course beyond introductory level, the focus is on developing practical problem solving ability among graduates under various business circumstances.

**Programme Specific Outcome** Students will demonstrate progressive effective domain development of values, the role of Accounting in society and business Learner will get ability to clear exams like CA, CS, ICWA and others.

**Course outcome**

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| --- | --- | --- |
| **Course Code** | **Course**  | **Course Outcome** |
| BC/BBA 1.1 | Environmental and Road Safety Awareness | Creating awareness regarding Environmental and Road Safety issues |
| BCH 1.2 | Financial Accounting | Developing basic skills to maintain Accounts |
| BCH 1.3 | Business laws | To provide knowledge of Contract Act to students |
| BCH 1.4 | Micro Economic | Basics of Micro level Economics , Concepts, Theories and Applications in business |
| BCH 1.5/ 1.5 A | Punjabi / Basic Punjabi | To develop basic skill of Regional language through Literature, grammar to use it in official correspondence |
| BCH 2.1 | Business (Communication skills) | To develop effective communication skills and methods of preparing various types of Business correspondence  |
| BCH 2.2 | Corporate Law | To impart knowledge of Company regulations |
| BCH 2.3 | Management Principles and Applications  | To understand basic Management Concepts and principles for better understanding. |
| BCH 2.4 | Macro Economics | Introducing with various issues of Macro level economics, Theories and important functions of Consumption, Investment |
| BCH 2.5/ 2.5 A | Punjabi / Basic Punjabi | To develop basic skill of Regional language through Literature, grammar to use it in official correspondence |
| BCH 3.1 | Human Resource Management | Developing Knowledge of different aspects of Human Resource and its Management |
| BCH 3.2 | Income Tax Law and Practice | Basic knowledge of Residential Status, Different Heads of Income Deductions and Computation of Tax |
| BCH 3.3 | Corporate Accounting | Develop the skill of Preparation of Accounts of Various Companies and getting job opportunities in corporate world |
| BCH 3.4 | Business Statistics | To make aware of statistical tools for analysis of quantitative data |
| BCH 3.5 | E- Commerce | Understanding of Electronic usage in Business activities |
| BCH 3.6  | Seminar | To enhance the educational and communication skills of students. |
| BCH 4.1 | Cost Accounting | To acquaint the students with basic concepts used in cost Accounting, Various methods involved in cost ascertainment |
| BCH 4.2 | Business Mathematics | To develop practical knowledge of mathematical techniques used in Business analysis by Matrix, Interest valuation, Linear programming, Transportation and Assignment Problems techniques |
| BCH 4.3 | Computer Applications in Business | Skill development in using various computer tools for Business purpose like Word processing, Spreadsheet, Methods of presentation preparation |
| BCH 4.4 | Indian Economy | Awareness of various issues of Indian Economy like its’ sectors, stages, trends, changes, Policy implications and role in global scenario |
| BCH 4.5 | Entrepreneurship | To make students aware about different aspects of entrepreneurship qualities, factors, starting , documentation and various issues regarding entrepreneurship development |
| BCH 5.1 | Principles of Marketing | Understanding of various aspects of marketing and factors affecting Consumer behavior |
| BCH 5.2 | Fundamentals of Financial Management | Providing Concept knowledge of financial Analysis in management through various tools |
| BCH 5.3 (a) | Management Accounting | Imparting Knowledge of Management Accounting Tools like Financial Statement Analysis, Ratio analysis |
| BCH 5.3 (b) | Corporate Tax Planning | Introducing with Tax Management through various tools of Financial Management |
| BCH 5.3 (c) | Advertising | To provide knowledge of different aspects of Advertising |
| BCH 5.3 (d) | Banking And Insurance | To understand concepts working and theories of Banking and Insurance sector |
| BCH 5.3 (e) | Computerised Accounting System | To create ability in preparation of Computerised Accounts |
| BCH 5.3 (f) | Financial Markets, Institutions and Financial Services | To provide overview of Financial markets and SEBI functions and regulatory aspects  |
| BCH 6.1 | Auditing and Corporate Governance | Creating skills in Auditing and Corporate Governance |
| BCH 6.2 | Indirect Tax Laws | Understanding of GST, Input Tax Credit Authorities, Penalties and Appeals under GST |
| BCH 6.3 (a) | Fundamentals of Investment | To familiarize with different Investment alternatives, valuation to understand role of Investor Protection. |
| BCH 6.3 (b) | Consumer Affairs and Customer care | Understanding different Rights and Protection of Consumers |
| BCH 6.3 (c) | Business Tax Procedure and Management | Making capable in Tax computation and Tax Planning  |
| BCH 6.3 (d) | International Business | Make acquaint with International business environment |
| BCH 6.3 (e) | Industrial relations and labour laws | Knowledge of Industrial regulatory framework |
| BCH 6.3 (f) | Business Research Methods and Project Work | To provide Research aptitude for analysis of Business activities |

**PAPER SCHEME:**

**SEMESTER-III**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Course No.** | **Course Title** | **Course Type** | **Credits** | **Internal****Assessment** | **External Assessment** | **Total** |
| **SEMESTER III** |
| BCH 3.1 | Human Resource Management | Core Course C-5 | 6: 5H (L)+1H(T) | 30 | 70 | 100 |
| BCH 3.2 | Income Tax Law and Practice | Core Course C-6 | 6: 5H (L)+1H(P) | 30 | 70 | 100 |
| BCH 3.3 | Corporate Accounting | Core Course C-7 | 6: 5H (L)+1H(T) | 30 | 70 | 100 |
| BCH 3.4 | Business Statistics | General Elective-3 | 6: 5H (L)+1H(T) | 30 | 70 | 100 |
| BCH 3.5 | E-Commerce | Skill Enhancement Elective Course-1 | 4: 3H (L)+1H(P) | 30 | 70 | 100 |
| BCH 3.6 | Seminar |  | NC\* |  |  |  |
|  |  | **Total Credits** | 28 |  |  |  |

\*No Credit will be awarded. There will be a seminar in 3rd Semester based on the Summer Training undergone in 2nd Sem. Evaluation of seminar will be based upon grades ranging from A+, A, B+, B and C. The candidates are required to score minimum B grade. The students with C grade shall be declared fail in the given Paper.

**FOR EXAMINER**: The grading criteria will be as under

 A+ grade 81 above A+

 A grade 66-80 A

 B+ grade 51-65 B+

 B grade 35-50% Marks

 Fail C grade below 35% Marks

**SEMESTER-IV**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Course No.** | **Course Title** | **Course Type** | **Credits** | **Internal Assessment** | **External Assessment** | **Total** |
| **SEMESTER IV** |
| BCH 4.1 | Cost Accounting | Core Course C-8 | 6: 5H(L)+1H(T) | 30 | 70 | 100 |
| BCH 4.2 | Business Mathematics | Core Course C-9 | 6: 5H(L)+1H(T) | 30 | 70 | 100 |
| BCH 4.3 | Computer Applications in Business | Core Course C-10 | 6: 5H(L)+1H(P) | 30 | 70 | 100 |
| BCH 4.4 | Indian Economy | Generic Elective-4 | 6: 5H(L)+1H(T) | 30 | 70 | 100 |
| BCH 4.5 | Entrepreneurship | Skill Enhancement Elective Course-2 | 4: 3H(L)+1H(T) | 30 | 70 | 100 |
|  |  | **Total Credits** | 28 |  |  |  |

**B.COM. (Hons.): Semester – III**

**Paper - BCH 3.1: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6: 5H (L) +1H (T) External Assessment: 70**

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**Course objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**Course Learning Outcomes:** Developing Knowledge of different aspects of Human Resource and its Management.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT – I**

**Introduction:** Human resource management: concept and functions, role, status and competencies of HR manager, HR policies, evolution of HRM. HRM vs HRD. Emerging challenges of human resource management; workforce diversity; empowerment; downsizing; upsizing; re-sizing; VRS; Human resource information system.

**Acquisition of Human Resource:** Human resource planning – quantitative and qualitative dimensions; job analysis – job description and job satisfaction; Recruitment – concept and sources (both traditional and modern); Selection – concept and process; test and interview; placement and induction.

**Training and Development** – concept and importance; identifying training and development needs; Designing training programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process outsources; Management development; Career Development.

**UNIT – II**

**Performance Appraisal** – nature, objective and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes – transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Maintenance:** Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial disputes: causes and settlement machinery.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches in the classroom situation, lectures, case study analysis, group discussions, assignment writing and tests, innovative instructional methods, use of technology and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested Readings:**

1. Gary Dessler. *A framework for human resource management*. Pearson education.
2. DeCenzo, D.A. and S.P. Robbins, *personnel/HRM*, Pearson education.
3. Bohlender and Snell, *principles of HRM*. Cengage learning
4. Ivancevich, john M. *human resource management*. McGraw Hill.
5. Wreather and Davis. Human resource management. Pearson education.
6. Robert L. Mathis and john H. Jackson. *Human resource management*. Cengage learning.
7. TN Chhabra, *human resource management*, Dhanpat rai & co., Delhi
8. BiswajeetPattanayak,*human resource management, PHI Learning*

**Note: Latest edition of text books may be used.**

***Recommended by Board of Studies:***

**B.Com. (Hons.): Semester -III**

**Paper- BCH 3.2: INCOME TAX LAW AND PARCTICE**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 20**

**Credits: 6: 5H (L) +1H (P) Practical : 10**

 **External Assessment: 70**

**Note: Simple calculator (not scientific) is allowed**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income tax act- 1961 and the relevant Rules.

**Course Learning Outcomes:** Basic knowledge of Residential Status, Different Heads of Income Deductions and Computation of Tax.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

 The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**Unit I**

**Introduction**- Basics concepts- income, agricultural income, person, assessee, assessment year, previous year, gross total income, maximum marginal rate of tax, permanent account number (PAN), Capital and revenue items.

**Residential status**- Scope of total income on the basis of residential status. Exempted income under section 10

**Computation of income** under the head salaries, income from house property, profits and gains of business or profession

**Unit II**

**Computation of income** under the head Capital gain; Income from other sources

**Computation of Total income and tax liability**- Income of other persons included in assessee’s total income; aggregation of income and set-off and carry forward of losses; deductions from gross total income; Rebates and reliefs

**Computation of total income of individuals and firms**; Tax liability of an individual and a firm; five leading cases decided by Supreme court.

**Preparation of Return of Income**- Filing of return: manually, online filing of return of income& TDS; Provisions and procedures of compulsory online filing of returns for specified assessee.

**Syllabus to be taught in Practical Lab: Credit-1H(P)**

**Objective:** To provide the knowledge to the students for calculation of Income Tax and filling the returns.

TDS (Form: 26 AS) Tax credit statement, PAN application, rectification, TDS, rates, due dates, TDS returns, Preparation of return of income: Filling of return: Manually, e-filling, Provisions and procedures of compulsory on line filling of returns for specified assesses.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches in the classroom situation, lectures, practical based assignment writing and tests, innovative instructional methods, use of technology and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested readings:**

1. Singhania vinod k. and Monica Singhania. Students Guide to Income tax University Edition TaxmannPublication Private limited New Delhi.
2. Ahuja Girish and Ravi Gupta systematic approach toIncomeTax.Bharat law house, Delhi.

**Journals**

1. Income tax reports Company Law Institute of India Private limited Chennai.
2. Taxman.Taxman Allied Services Private Limited, New Delhi.
3. Current Tax reporter. current tax reporter Jodhpur.

**Software**

 1.Vinod Kumar Singhania, e-Filing of Income Tax Returns and Computation of tax, Taxmannpublication Private Limited New Delhi Latest version.

 2. Excel utility available at incometaxindiaefiling.gov.in

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***Recommended by Board of Studies:***

**B.Com. (Hons.): Semester -III**

**Paper- BCH 3.3 CORPORATE ACCOUNTING**

**Duration: 3hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6: 5H (L) +1H (T) External Assessment: 70**

**Note: Simple calculator (not scientific) is allowed**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Course Learning Outcomes:** Develop the skill of Preparation of Accounts of Various Companies and getting job opportunities in corporate world.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT - I**

Issue, forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; buy-back of shares (from the view point of accounting implications); Issue and Redemption of Debentures; Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, including calculation of managerial remuneration; Valuation of Goodwill and Valuation of Share.

**UNIT – II**

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (IAS) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction; Banking Companies: Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA); Liquidation of Companies.

**Note:** 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

1. Any revision of relevant Indian Accounting Standard would become applicable immediately.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches like Power point presentation, practical task assignment, proceeding through textbook help, technology- visual and computer based delivery, taking help of diagnostic and remedial test etc.

**Suggested Readings:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.

2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

 5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.

6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.

 7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

***Recommended by Board of Studies:***

**B.Com. (Hons.): Semester -III**

**Paper- BCH 3.4: BUSINESS STATISTICS**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6: 5H (L) +1H (T) External Assessment: 70**

**Note: Simple calculator (not scientific) is allowed**

**Objective:** The objective of this course is to familiarise students with basic statistical tools used for managerial decision making.

**Course Learning Outcomes:** To make aware of statistical tools for analysis of quantitative data**.**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

 The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT - I**

Introduction to Statistics- Definition, Importance and Limitations, Functions and scope. Data: meaning, types of data and data collection.

Measures of Central Tendency: Mean, Median, Mode. Measures of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.

Index numbers: Need, definition and limitations of Index numbers – simple and weighted index numbers – Laspyer’s, Paasche’s and Fisher Index numbers, Criterion of ideal index numbers, problems involved in the construction of index numbers. Skewness and Kurtosis.

**UNIT – II**

Analysis of Time Series: Causes of variations in time series multiplicative models; Determination of trends, moving averages method and method of least squares (including linear, second degree, parabolic and exponential trends).

Correlation: Meaning, types and measurement of correlation (Karl Pearson's methods and Spearman's rank correlation). Regression: Meaning, Regression Equation of X on Y and Y on X. Forecasting Methods: Forecasting Concept, types and importance.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches like Participation • Engagement • Observations • Problem solving • Visualization and representation • Making connections • Systematic reasoning • Statistical communication

**Suggested Readings:**

1. Statistics for Business and Economics by R.P. Hooda

 2. Statistical Methods by S.P. Gupta

 3. Fundamentals of Applied Statistics by S.C. Gupta and V.K. Kapoor

***Recommended by Board Studies:***

**B.Com. (Hons.): Semester – III**

**Paper – BCH 3.5: E – COMMERCE**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 20 Credits:6: 5H (L) +1H (P) Practical : 10**

 **External Assessment: 70**

**Course objective:** To enable the students to became familiar with the mechanism for conducting business transaction through electronic means.

**Course Learning Outcomes:** Understanding of Electronic usage in Business activities

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

 The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT – I**

**Introduction:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E – Commerce, e- commerce business models (introduction, key elements of a business model and categorizing major E – commerce business models), forces behind e – commerce. Technology used in E – commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e – commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in – house development of a website)

 **Security and Encryption:** Need and concepts, the e – commerce security environment: (dimension, definition and scope of e- security), security threats in the E – commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber – vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

**IT Act 2000 and Cyber Crimes: IT** Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulations of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber – crimes.

**UNIT - II**

**E - payment system:** Models and methods of e – payments (Debit Card, Credit Card, Smart Cards , e – money), Payment Wallets, UPI, digital signatures (procedure , working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e – payments.

**On – line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E –commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing , e – tailing (popularity, benefits, problems and features), online service (financial , travel and career ), auctions, online portal, online learning, publishing and entertainment } Online shopping ( amazon, snapdeal, alibaba, flipcart, etc).

**Topics to be discussed in Practical Lab: Credit-1H (P)**

* Creating E-Commerce Site: Designing and maintaining WebPages. Advertising in the website, Portals and Vortals.
* E-Commerce Interaction: Comparison Shopping in B2C, Exchanges Handling in B2B, Interaction Examples: Virtual Shopping Carts.
* Practical Applications of E-Commerce Applications: Online Store, Online Banking, Credit Card Transaction Processing banking, insurance, payment of utility bills, online marketing , e – tailing (popularity, benefits, problems and features), online service (financial , travel and career ), auctions, online portal, online learning, publishing and entertainment } Online shopping ( amazon, snapdeal, alibaba, flipcart, etc)

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches in the classroom situation, lectures, case study analysis, group discussions, assignment writing and tests, innovative instructional methods, use of technology and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested Reading:**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.

2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw HillEducation

3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.,*

McGraw Hill Education

4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

5. KK Bajaj and Debjani Nag, *E-commerce,* McGraw Hill Education

6. TN Chhabra, *E-Commerce,* Dhanpat Rai & Co.

7. Sushila Madan, *E-Commerce,* Taxmann

8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai &

Co.

***Recommended by Board of Studies:***

**B.Com. (Hons.): Semester -IV**

**Paper – BCH 4.1: COST ACCOUNTING**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6: 5H (L) + 1 H (T) External Assessment: 70**

**Note: Simple calculator (not scientific) is allowed**

**Objective:** To acquaint the student with basic concepts used in cost accounting. Various methods involved in cost ascertainment and cost accounting book keeping systems.

**Course Learning Outcomes:** To acquaint the students with basic concepts used in cost Accounting, Various methods involved in cost ascertainment.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

 The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**Unit I**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of material. Methods of pricing and valuation methods of materials issues FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment (including the flexible wage payment) and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage.

**Unit II**

Classification, allocation, apportionment and absorption of overhead; Under- and over- absorption; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses etc; Activity based cost allocation.

Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Services costing (only transport).

Reconciliation of cost and financial accounts.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches like Power point presentation, task assignment, proceeding through textbook help, technology- visual and computer based delivery, taking help of diagnostic and remedial test etc

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, **Cost Accounting: A Managerial Emphasis, Person Education.**
2. Drury Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education.
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning.
5. Rajiv Goel, Cost Accounting. International Book House.
6. Singh Surender. Cost Accounting: Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers.
8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons.
11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

**Note: Latest edition of text books may be used.**

***Recommended by Board of Studies:***

**B.Com. (Hons.): Semester -IV**

**Paper- BCH 4.2: BUSINESS MATHS**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6: 5 H (L) +1 H (T) External Assessment: 70**

**Note: Simple calculator (not scientific) is allowed**

**Objective:** The objective of this course is to familiarise students with basic mathematical tools used for managerial decision making.

**Course Learning Outcomes:** To develop practical knowledge of mathematical techniques used in Business analysis by Matrix, Interest valuation, Linear programming, Transportation and Assignment Problems techniques

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT -I**

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants up to third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables. Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

**UNIT -II**

Linear Programming -Formulation of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution and redundant constraints. Simplex Method - Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem and Assignment Problem.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches Participation • Engagement • Observations • Making hypotheses and verifying them • Problem solving • Visualization and representation • Making connections • Systematic reasoning • Mathematical communication.

**Suggested Readings:**

1. Statistics for Business and Economics by R.P. Hooda

2. Statistics Methods by S.P. Gupta

3. Fundamentals of Applied Statistics by S.C. Gupta and V.K. Kapoor

***Recommended by Board of Studies:***

**B.Com (Hons.): Semester – IV**

**Paper – BCH 4.4: INDIAN ECONOMY**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 6:5 H (L) +1 H (T) External Assessment: 70**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Course Learning Outcomes:** Awareness of various issues of Indian Economy like it’s’ sectors, stages, trends, changes, Policy implications and role in global scenario

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**Unit I**

Concept and Measures of Development and Underdevelopment: Human Development Composition of national income and occupational structure, the agrarian scene and industrial structure. The evolution of planning and import substitution industrialization.

Economic Reforms since 1991.Monetary and Fiscal policies with their implications on economy.

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991.

Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.

 **Unit II**

Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

Industry and Services Sector: Phases of Industrialization – the rate and patters of industrial growth across alternative policy regimes; patterns of industry and service sector, Public sector – its role, performance and reforms; The Small-scale sector; Role of Foreign capital. Make in India programme and other recent ongoing programmes.

Financial Sector: Structure, Performance and Reforms, Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debates; Export policies and performance; Macro Economic Stabilisation and Structural Adjustments; India and the WTO, Role of FDI, Capital account convertibility.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches in the classroom situation, lectures, case study analysis, group discussions, assignment writing and tests, innovative instructional methods, use of technology and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested Reading:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for Industrialization, OUP, Ch 2.
5. Jhingan, M.L. “The Economics of Development & Planning”, 22nd Revised Edition,

 Konark Publications, New Delhi.

1. Sankaran S, “Indian Economy: Problems, Policies and Development”, 1994, Margham Publication, Chennai.
2. RBI Bulletin, Pramit Chaudhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
3. Velayutham, “Foreign Trade, Theory & Practice”, S. Chand & Co., New Delhi.

***Recommended by Board of Studies:***

**B.COM. (Hons.): Semester – IV**

**Paper - BCH 4.5: Entrepreneurship**

**Duration: 3 hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30**

**Credits: 4: 3 H (L) +1 H (T) External Assessment: 70**

**Course objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Course Learning Outcomes:** To make students aware about different aspects of entrepreneurship qualities, factors, starting, documentation and various issues regarding entrepreneurship development

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer type questions covering the entire syllabus and candidates are required to attempt any 10 questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 10 marks. Students should attempt 10 questions from Section C carrying 03 marks each.

**UNIT – I**

**Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative behavior; entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship.

**Entrepreneurship and Micro, small and Medium Enterprises:** concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; conflicts in family business and its resolution.

Public and Private system of stimulation, support and sustainability of entrepreneurship. Requirement , availability and access to finance, marketing assistance and self-help groups.

**UNIT – II**

**Sources of business ideas and tests of feasibility:** significance of writing the business plan/ project proposal; designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Mobilising Resources:** Mobilising resources for start-up. Accommodation. Contract management: basic start-up problems. Start –up India and other new entrepreneurship schemes.

**PEDAGOGY:**

The instructor is expected to use leading pedagogical approaches in the classroom situation, lectures, case study analysis, group discussions, assignment writing and tests, innovative instructional methods, use of technology and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship*: *A South Asian Perspective,* Cengage Learning.

2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship,* McGraw- Hill Education

3. Desai, Vasant. *Dynamics of Entrepreneurship Development and Management .\_*Mumbai, Himalaya Publishing House.

4. Dollinger, Mare j. *Entrepreneurship: Strategies and Resources.*Illinois, Irwin.

5. Holt, David H*. Entrepreneurship: New Venture Creation.* Prentice-Hall of india, New Delhi.

6. Plsek, Paul E. *Creativity, innovation and quality.* (Eastern Economic Edition), New Delhi: Prentice-hall of india. ISBN-81-203-1690-8.

7. Singh, Nagendra P.  *Emerging Trends in Entrepreneurship Development.*  New Delhi: ASEED.

8. SS Khanka, *Entrepreneurship Development,* S. Chand & co, Delhi.

9. K Ramachandran ,*Entrepreneurship Development,* McGraw-Hill Education

10. SIDBI Reports on small scale industries sector.

**Note: Latest edition of text books may be used.**

***Recommended by Board of Studies:***