



**CHEMISTRY OF B COM COURSE (General and Hons)  
Semester I**

<b>Course Code</b>	<b>Course Title</b>	<b>Maximum Marks</b>	<b>Number of Lectures (Lectures)</b>	<b>Tutorials (Tutorials) ***</b>
<b>BCM 101A</b> <b>BCM 101B</b>	PUNJABI OR HISTORY AND CULTURE OF PUNJAB	50	3	
<b>BCM 102</b>	ENGLISH AND BUSINESS COMMUNICATION	100	5	1
<b>BCM 103</b>	<b>I N T E R M E D I A T E</b> PSYCHOLOGY FOR MANAGERS	100	5	1
<b>BCM 104</b>	BUSINESS ECONOMICS-I	100	5	1

### Part III

Course Code	Course Title	Maximum Marks	Number of Lectures (Lectures)	Tutorials (Tutorials) ***
BCM 3	FUNDAMENTAL ISSUES IN INDIAN COMMERCE	100	5	1
BCM 3	COST ACCOUNTING**	100	5	1
BCM 3	COMPANY LAW	100	5	
BCM 3	BUSINESS MATHEMATICS AND STATISTICS **	100	5	1
BCM 3	BANKING AND INSURANCE	100	5	1
BCM 3	GOODS AND SERVICES TAX (GST)**	100	5	1

### Part I

Course Code	Course Title	Maximum Marks	Number of Lectures (Lectures)	Tutorials (Tutorials) ***
BCM	FUNDAMENTAL SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	100	5	1
BCM	ADVANCED ACCOUNTING**	100	5	1
BCM 3	AUDITING AND SECRETARIAL PRACTICE	100	5	1
BCM	COST MANAGEMENT**	100	5	1
BCM	MARKETING MANAGEMENT	100	5	1
BCM	QUANTITATIVE TECHNIQUES AND METHODS**	100	5	1

## List

Cours. Cod.	Cours. t.	Max. Marks	Number of Lectures (Lectures)	Number of Tutorials (Tutorials) ***
BCM	INCOME TAX LAW**	100	5	1
BCM	MANAGEMENT ACCOUNTING**	100	5	1
BCM 3	INDIAN ECONOMY	100	5	1
BCM	PRODUCTION AND OPERATION MANAGEMENT	100	5	1
BCM	ENTREPRENEURSHIP AND SMALL BUSINESS	100	5	1
BCM	FINANCIAL MARKETS AND SERVICES	100	5	1

## List I

Cours. Cod.	Cours. t.	Max. Marks	Number of Lectures (Lectures)	Number of Tutorials (Tutorials) ***
BCM	DIRECT TAX LAWS**	100	5	1
BCM	FINANCIAL MANAGEMENT	100	5	1
BCM 3	ISSUES IN FINANCIAL REPORTING	100	5	1
BCM	SOCIAL AND BUSINESS ETHICS	100	5	1
BCM	OPERATIONAL RESEARCH**	100	5	1
BCM	SECTORAL ASPECTS OF INDIAN ECONOMY	100	5	1

## Choice of Examination

### B.Com. Honours

A student can pursue Honours course in B.Com. by taking up one paper each in four semesters beginning with 3<sup>rd</sup> semester in any one of the following four streams. Option of any stream once exercised cannot be changed subsequently.

#### Accountancy & Finance

- |                 |   |                          |
|-----------------|---|--------------------------|
| 1. <b>BCH 3</b> | Accounting Theory and Reporting Practices | 3 <sup>rd</sup> Semester |
| 2. <b>BCH</b>   | Contemporary Issues in Accounting         | 4 <sup>th</sup> Semester |
| 3. <b>BCH</b>   | Strategic Financial Management            | 5 <sup>th</sup> Semester |
| 4. <b>BCH</b>   | Investment Management                     | 6 <sup>th</sup> Semester |

#### Economics

- |                       |                         |                          |
|-----------------------|-------------------------|--------------------------|
| 1. <b>BCH 3 &amp;</b> | Development Economics   | 3 <sup>rd</sup> Semester |
| 2. <b>BCH &amp;</b>   | Industrial Economics    | 4 <sup>th</sup> Semester |
| 3. <b>BCH &amp;</b>   | Money and Banking       | 5 <sup>th</sup> Semester |
| 4. <b>BCH &amp;</b>   | International Economics | 6 <sup>th</sup> Semester |

#### 3 Management Studies

- |                 |                                |                          |
|-----------------|--------------------------------|--------------------------|
| 1. <b>BCH 3</b> | Advertising & Brand Management | 3 <sup>rd</sup> Semester |
| 2. <b>BCH</b>   | Consumer Behaviour             | 4 <sup>th</sup> Semester |
| 3. <b>BCH</b>   | Compensation Management        | 5 <sup>th</sup> Semester |
| 4. <b>BCH</b>   | Training & Development         | 6 <sup>th</sup> Semester |

#### Banking

- |                 |  |                          |
|-----------------|--|--------------------------|
| 1. <b>BCH 3</b> | Bank Management                        | 3 <sup>rd</sup> Semester |
| 2. <b>BCH</b>   | Bank Legislation                       | 4 <sup>th</sup> Semester |
| 3. <b>BCH</b>   | Electronic Banking and Risk Management | 5 <sup>th</sup> Semester |
| 4. <b>BCH</b>   | Bank Marketing                         | 6 <sup>th</sup> Semester |



**CHEMISTRY**  
**BCM**  
**EMERGENCY**  
**AL A D H**  
**JABI**

Max. Marks : 50 marks.  
 Written : 45 marks.  
 Internal Assessment : 05 marks.  
 Time : 3 hrs.

- |    |   |          |
|----|---|----------|
| 1. | A Book of Punjabi.  | 20 marks |
| 2. | Essay Writing on National and International Problems.         | 10 marks |
| 3. | Translation of Business Advertisement from English to Punjabi | 05 marks |
| 4. | Correct-Incorrect words                                       | 05 marks |
| 5. | Business Vocabulary   | 05 marks |

Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi,  
 Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.  
 Chapters 1 to 6
2. List of words of Business Vocabulary attached (A to H)

Themes and Units:

- |    |  |              |
|----|--|--------------|
| 1. | Two questions from the book <b>Galiey Chikkarh Door Ghar</b><br>(With internal choice) | 6+6=12 marks |
| 2. | Short answer question (4 out of 6)   | 2×4=08 marks |
| 3. | Essay (1 out of 4) (National and International Problems)                               | 10 marks     |
| 4. | Translation of Business Advertisement from English to Punjabi                          | 05 marks     |
| 5. | Correct-Incorrect words (5 words out of 8)   | 05 marks     |
| 6. | Business Vocabulary (5 words out of 8)   | 05 marks     |

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;w;No gfj bk

Bus n'ss ocabu ary

- |     |                              |                          |
|-----|------------------------------|--------------------------|
| 1.  | Acceptance                   | gtkB rh, ; ttfesh        |
| 2.  | Access                       | gju                      |
| 3.  | Account                      | byk                      |
| 4.  | Accountant                   | bykelo                   |
| 5.  | Account Book                 | tjh yksk                 |
| 6.  | Acknowledgement              | gju o;hd                 |
| 7.  | Advance                      | gô rh                    |
| 8.  | Alternative Cost             | ftebgh bk rs             |
| 9.  | Amalgamation                 | ;fwôoD                   |
| 10. | Amortization of Debts        | eofôn dk feôstko GrskB   |
| 11. | Amortization of fixed Assets | nub ;gsh dh feôstko gbsi |
| 12. | Annuity                      | tkofôeh                  |
| 13. | Anticipated Prices           | nBwkfBs ehws             |
| 14. | Arbitration                  |                          |







- For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

**paper setter must put not more than 1 question on paper**

- One question from Unit-IV shall be set on the map.

### Explanation

- Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.

- The distribution of marks for the map question would be as under:

Map : 06 Marks

Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.

- The paper-setter would avoid repetition between different types of question within one question paper.

**Answer**      **History**      **Exam**      **Time**

Max. Marks	:	50
Theory	:	45
Internal Assessment	:	05
Time	:	3 Hours

**Objective**      To introduce the students to the history of the Punjab region.

## ❧ I I

10. Changes in Society in 18<sup>th</sup> century: social unrest; emergence of misls and institutions- rakhi, gurmata, dal khalsa.
11. Society and Culture of the people under Maharaja Ranjit Singh
12. MAP (of undivided physical geographical map of Punjab): Major Historical Places: Harappa, Mohenjodaro, Sanghol, Ropar, Lahore, Amritsar, Kiratpur, Anandpur Sahib, Tarn Taran, Machhiwara, Goindwal, Khadur Sahib.

### u 'st'd 'ad n s

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3<sup>rd</sup> edn.)
2. Joshi, L.M and Singh, Fauja (ed.) : History and Culture of the Punjab, Vol. I, Punjabi University, Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
- 4.
- 4.



Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text 'n M ty 'ns	12 Marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text 'n M ty 'ns	10 Marks
<p><b>not.</b> The questions 1&amp; 2 should be so designed as to cover all the chapters prescribed.</p>		
Q. 3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum five questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc.	12 Marks
Q. 4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six	

## BCM-3 PSYCHOLOGY MA AGE

**Objective:** The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.

I I

Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.

Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants and Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perceptual Errors and Distortions.

Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources





# BCM I I C I L E F F I A C I A L A C U I G

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

I I

## BCM COMMERCIAL LA

**Subject:** The main objective of the paper is to acquaint the students with general Commercial Laws.

### ↓ I I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

### ↓ I II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities, The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.

The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application,

BCM I C I L E A D A C I C E u F M A A G E M E

u b : c t v . The objective of the paper is to help the students in understanding the process of business management and its functions.

I I

**EME E II**

**CHEMISTRY B COM CU E (GENERAL) D H U**

**BCM A JABI**

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- |    |                                   |          |
|----|-----------------------------------|----------|
| 1. | A Book of Punjabi.                | 20 marks |
| 2. | Business Correspondence : Letters | 10 marks |
| 3. | Punctuation                       | 05 marks |
| 4. | Business Advertisement            | 05 marks |
| 5. | Business Vocabulary               | 05 marks |

Courses:

1. Galley Chikkarh Door Ghar (33 010(G)BT /R8 12 Tf 18



- |     |                  |                         |
|-----|------------------|-------------------------|
| 36. | Over Due         | fwntd g-r h             |
| 37. | Over Head Cost   | p* h bk r s             |
| 38. | Partnership      | fj ; dko h, ; * h dko h |
| 39. | Payable Accounts | dD. "r by               |

- 75. Stock Exchange
- 76. Subsidiary Company
- 77. Surety

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st.r II

BCM B HI YA DC L E F JABI HE CUL IALA D  
I DE E DE CE IME

I C Fu Fu HE A E E E A D CA DIDA E (Fu A E n



Module 1 Lectures, library work and discussions.

↳ I I

1. Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration
2. Western Education: Growth of Education and rise of middle classes
- ↳ 3. Agrarian Development: Commercialization of agriculture; canalization and colonization.

I II

4. Early Socio Religious Reform: Christian Missionaries; Namdharis; Nirankaris.
5. Socio Religious Reform Movements: activities of Arya Samaj; Singh sabhas; Ahmadiyas.
6. Development of Press & literature: growth of print Technology; development in literature

↳ I III

7. Emergence Of Political Consciousness: Agrarian uprising of 1907; Ghadar Movement .
8. Gurudwara Reform Movement: Jallianwala Bagh; foundation of SGPC and Akali Dal; Morchas. Activities of Babbar Akalis.
9. Struggle for Freedom: activities of revolutionaries -Naujawan Bharat Sabha; Kirti Kissan Movement; participation in mass movements – non co-operation, civil disobedience, Quit India.

↳ I I

10. Partition and its Aftermath: resettlement; rehabilitation
- 11.

BCM E GLI HA DB I E CUM ICA Fu

ot.

(i)

Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, and be based upon the prescribed text <b>‘n M ty ‘ns</b>	10 marks
<b>not.</b> The questions 1& 2 should be so designed as to cover all the chapters prescribed.		

Q.3. It shall consist of **an ns:in assa : or Cō<sup>h</sup> pr: ns on** (not more than 300 words), with minimum six questions at the end. These questions should be designed in such a way that we are

## BCM 3 E-COMMERCE

**Objective:** The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

### ↓ I I

Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential.

E-Business : Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B ), Present Status of E-Commerce in India, Regulatory Aspects of E-Commerce.

### ↓ I II

Changing Structure of Organisation – The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio-Economic Impacts of E-Commerce.

Electronic Payment System: Types of Payment System — E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and Intercompatibility.

### References

1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E,Business Vanity Books International, Delhi.
2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Eletronic Commerce, Addison Wesley.
3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi (1996). ISBN 0-07-013815-8

# BCM B I E ECu uMIC II

**Subject:** The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis.

I I

## Distribution

Wages : Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent

## BCM CU A E ACCU I G

**Objectives:** To provide knowledge about basic corporate accounting with the relevant accounting standards.

### I

Issue, Forfeiture, Reissue and Buy-Back of Shares,

Redemption of Preference Shares.

Right Issue and Bonus Shares.

Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation),

### I II

Underwriting of Shares and Debentures.

Issue and Redemption of Debentures.

Accounts of Banking Companies

Accounts of Insurance Companies.

*Note :* Accounting Standards are to be covered along with topics.

### Practicals

1. Preparation of Final Accounts of Companies and critical evaluation.
2. Comparison of annual reports of companies and disclosures norms.

### Reference books

1. R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand.
2. Shukla Garewal and Gupta – Advanced accounts – S.Chand, New Delhi.
3. D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt. Ltd.
4. T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, Chennai.







CHILD EDUCATION

II (Environment)

*Note: The syllabus has 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics 1 and 12 to 15.*

**1 Environment Concept**

Introduction, concept of biosphere – lithosphere, hydrosphere, atmosphere; Natural resources – their need and types; Principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.

**2 Atmosphere**

Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.

**3 Hydrosphere**

Types of aquatic systems; Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water,

uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

### **Global Environmental Issues**

Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.

### **Indian Laws on Environment**

Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about laws relating to control of air, water and noise pollution. What to do to seek redressal.

### **Biodiversity**

What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, BiodiversityW-1(i)-2.a

## II (ROAD SAFETY)

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Engineering – Concept & Significance.
4. Traffic Rules & Traffic Signs.
5. How to obtain Driving License.
6. Traffic Offences, Penalties and Procedures.
7. Common Driving mistakes.
8. Significance of First-aid in Road Safety.
9. Role of Civil Society in Road Safety.
10. Traffic Police-Public Relationship.

### **Examination pattern**

- The Environment and Road Safety paper is 70 marks.
- Seventy multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted questions).
- The paper shall have two units:





## **Unit I (Drug Abuse)**

### **Drug Abuse, Rehabilitation and Management**

- **Objectives:** This is a compulsory qualifying paper, which the students have to study and qualify during three year of degree course.

#### **Main Subjects:**

This module introduces to the students the problem of drug abuse and its adverse consequences

**b**

## **u n d e r r e f e r e n c e s**

1. Clayton, J.M and Scott, M.A (2014). Drugs and Drugs Policy: the control of consciousness alteration. New Delhi: Sage Publications India Pvt. Ltd.
2. Kapoor, T. (1985). Drug epidemic among Indian Youth, New Delhi: Mittal Pub
3. Modi, I and Modi S.(1997). Drugs: Addiction and prevention, Jaipur: Rawat Publication.
4. Ahuja, R (2003). Social problems in India, Rawat Publication, Jaipur
5. 2003 National Household survey of Alcohol and Drug Abuse. New Delhi, Clinical Epidemiological Unit, AIIMS, 2004
6. World Drug Report, (updated every year), United Nations office of Drug and Crime.
7. Extent, pattern and Trend of Drug use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
8. The Narcotic Drugs and Psychotropic substances Act, 1985. (New Delhi: Universal, 2012).
- 9.



**EME E III**

## BCM 3 Cost Accounting

**Objective:** The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.

### Unit I

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.

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control 2.00135(e)-6(1)-2.001

## BCM 33 CUM A Y LA

**Objective:** The objective of this paper is to help the students understand various provisions of Companies Act 2013.

### I I

Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies.

Formation of Company –Promotion & Registration, Pre-incorporation Contract and Provisional Contracts.

Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management,

Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus.

Share Capital – Kinds of Shares, Book Building Process, Information Memorandum, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

### I II

Members and Shareholders – Their Rights and Duties.

Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors.

Winding Up-Concept and Modes.

**Practicals** – Teacher should use Internet and Communication Technology to give students demo regarding procedure of Online Filing of Documents for Registration of Company, obtaining Director Identity Number (DIN), Corporate Identity Number (CIN), etc. Students should be apprised of National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies, etc. Practical Training about Notice of Meeting, Agenda, Quorum, Proxy, Reports, Minutes of Meeting, Resolutions, etc. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

## **References**

1. Kannal, S., & V.S. Sowrirajan, "*Company Law Procedure*", Taxman's Allied Services (P)Ltd., New Delhi (Latest Edn).
2. Ramaiya, A., "*A Ramaiya's Guide to Companies Act*", Lexis Nexis ButterworthsWadhwa, Nagpur.
3. Singh, Harpal, "*Indian Company Law*", Galgotia Publishing, Delhi.
4. Singh, Avtar, "*Company Law*", Eastern Book Company, Lucknow



**BCM 3    BA<sup>1</sup> KI<sup>2</sup> GA<sup>3</sup> DI<sup>4</sup>    A<sup>5</sup> CE**

**Subject:** To acquaint the students with Indian Banking and Insurance industry.

**I    I**

Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and

## BCM 3 ~~GOOD~~ AND ~~DE~~ ICE AX

### ~~Subject~~ and ~~Understanding~~ o Basics o G

#### **n t I**

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017, Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.

#### **n t II**

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST; Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system, GST suvidha provider.

#### **References**

1. The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) 12<sup>th</sup> April, 2017) published in The Gazette of India dated 12<sup>th</sup> April, 2017.
2. Taxmann's GST Ready Reckoner Updated till 18<sup>th</sup> June, 2017.
3. Taxmann's GST Manual-Enforced w.e.f. 1.7.2017.  
GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.
5. Goods and Services Tax in India -----Notifications by Government of India
6. GST Bill 2012
7. Integrated Goods and Services Tax Act 2017

**EME E I**



BCM AD A CED ACCU I G



## BCM      **Cost Management**

**Objective:** The objective of the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.

### **Unit I**

Cost Management: Need Significance and Different Areas of Cost Management and Application.

Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by- products).

Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis.

### **Unit II**

Techniques for Cost Control:

Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variance.

### **Practicals**

Use of software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis, Preparation of budgets.

### **Reference books**

1. Edward Blocher, David Stoull-GaryCokins: Cost Management, McGraw Hill
2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.
3. M. Ravi Kishore: Cost Management, Taxman Publications.
4. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
- 5.



**BCM      3 A I A I E ECH I 3 E A D ME H D**

**Subject:** The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions.



# BCM MANAGEMENT ACCOUNTING

**Objective:** To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.

## **Unit I**

Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

## **Unit II**

Fund Flow Statement, Cash Flow Statement (AS-3). Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only), Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

### ***Practical***

**n t I**

- i) State of Indian Economy at the time of Independence.
- ii) Nature of Indian Economy.
- iii) Features and Appraisal of Economic Reforms Programme.
- iv) Comparing Development Experience of Economies of India and China.
- v) National Income of India – Estimates, Inter-regional Variations in National Income.
- vi) Demographic Features of Indian Population, Demographic Dividend.

**n t II**

- i) Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt.
- ii) Capital Market: Growth, Problems and Reforms since 1991.
- iii) External Sector: Contemporary Problems of India's International trade. Balance of Payments Position, Foreign Trade Policy.
- iv) Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog.

**u 'st'd 'ad n s**

1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.
2. Jalan, Bimal 1992: the Indian Economy – Problems and Prospects, Viking, New Delhi.
3. Ahluwalia, I.J. and Little, IMD(eds.) 1998: India's Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, New Delhi
4. Nagraj, R.2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
5. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House
6. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition
7. Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers
8. Economic Survey: Government of India, Latest Issue
9. Economic and Political Weekly: Various Issues



BCM

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## BCM E E E HI A D MALL B I E

**Objectives** The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

### I I

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics; Leadership, Risk taking, Decision making, Motivation, Innovation.

Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.

Business Planning; Entrepreneurial Development Programmes- their Relevance and Achievement, Role of Government in Organizing EDPs.

### I II

Small Scale Business-Seed Bed of Entrepreneurship; Business Venture- Its Concept; Setting up a Small Scale Enterprise.

Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

Role of Small Business in the National Economy; Small Business and Modern Technology.

Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions.

### u st d r ad n s

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore.
4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
5. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.
6. David, Otes (2004). A Guide to Entrepreneurship. Jaico Books Publishing House, Delhi.
7. Taneja (2004). Entrepreneurship. Galgotia Publishers

# BCM FINANCIAL MARKETS AND SERVICES

**Objective:** To familiarize the students with the traditional and modern financial and services.

## UNIT I

Financial Markets: Meaning, Functions and Types.

Money Market: Meaning, Characteristics, Structure, Participants

**BCM – DI EC – AX LA**

**Subject v:** The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

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**I I**

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

Assessment of Individual.

↓  
**I II**

Assessments of HUF, Association of Persons & Firm.

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

**Note:**

## BCM FINANCIAL MANAGEMENT

**Objective:** The objective of the paper is to familiarize the students with Principles and Practices of Financial Management.

### I I

Financial Management: Meaning, Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.

### I II

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure. Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.

### References

1. J C Van Horne, "Financial Management and Policy", 12th Edition, New Delhi, Prentice Hall of India
2. J C Van Horne, J W Wachowicz, Jr. "Fundamentals of Financial Management" 13th Edition, Prentice Hall of India
3. Prasanna Chandra, "Financial Management" Tata McGraw Hill.
4. Khan and Jain, "Financial Management- Text and Problems" 2nd Edition, Tata McGraw Hill'
5. R A Brealey and S C Myers, "Principles of Corporate Finance", Tata McGraw Hill, 7th Edition
6. I M Pandey, "Financial Management", Vikas Publishing House, 9th Edition



## BCM      u C I A L A   D B   I E   E H I C

Objectives: The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.

### **n t I**

Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.

Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination.

Ethics in Accounting & Finance, Marketing and Consumer Protection- Importance, Problems and Issues.

### **n t II**

Whistle Blower Policies-Meaning, Importance and Issues.

Corporate Social Responsibility under Company Act 2013.

Ethical Issues in Corporate Governance.

Environmental Issues-Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.

### **u s t d a d n s:**

1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi

2. Griffiths , B. : Themarriage of East and West , colling London

3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House , Ahmedabad

4. Velasquez , M.G. : Business Ethics 5. Sekhar , R.C. : Ethical Choices in Business .

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**Subject vs** This course will provide insight into the various sectoral aspects of indian economy

**nt I**

- i) Agriculture: Features, Agricultural Productivity and Income, Rural Indebtedness, Agricultural Marketing, Agricultural Finance and Agricultural Policy, New Development in Agriculture – Contract Farming, Organic Farming and Corporate Farming.
- ii)

**BCH 3 ACCOUNTING THEORY AND PRACTICE**  
**3<sup>rd</sup> SEMESTER**

**Objective:** The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

**Unit I**

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

**Unit II**

The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.

**Reference Books**

- 1.

**BCH 3 8 DE ELU ME' ECu uMIC**

## BCH 3 AD E I I G A D B A D M A A G E M E

**Objective:** The objective of the paper is to provide an understanding of the principles of advertising and brand management.

### I I

Advertising: Introduction, Scope, Importance in Business : Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

### I II

Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.

### Reference Books

1. Arens W.A. Contemporary Advertising, Tata Mc Graw Hill, New Delhi
2. Batra. R. Myers, J.G. and Aaker D.A., Advertising management, prentice hall of India, New Delhi





## BCH 8 I D IAL ECu uMIC

**Objective:** The objective of the paper is to provide basic knowledge to the students about concepts, theories and policies regarding industrial structure and growth.

### Unit I

Industrial Economics - Meaning, Scope, Need and Significance,  
Pattern and Phases of Industrial Growth and Changes in Industrial Structure, Role of Industry in Economic Development,  
Theories of Industrial Location- Weber, Sargent Florence, Factors Influencing Location of Industries, Localization and Decentralization on Industries, Industrial Productivity and Efficiency, Measures Required for Improving Productivity and Efficiency

### Unit II

Role of Industrialization in Economic Development, Factors for and Against Industrial Development, Problems of Industrialization in Developing Countries,  
Industrial Finance in India- Scope, Importance and Sources, Industrial Growth in India during Plans, Impact of Economic Reforms on India's Industrial Growth,  
India's Industrial Policies, Role and Performance of Public Sector Enterprises, Privatization of Public Sector Undertakings in India,  
Performance and Problems of Micro, Small, Medium Enterprises in India

### Reference Books

1. Ahluwalia I.J., 'Industrial Growth in India,' Oxford University Press, New Delhi
- Barthwal R.R., 'Industrial Economics,' Wiley Eastern Ltd., New Delh
2. Cherunilam, F. , 'Industrial Economics: Indian Perspective', Himalaya Publishing House, Mumbai.
3. Desai, B. , 'Industrial Economics in India,' Himalaya Publishing House, Mumbai
4. Hay, D. and D.J. Morries , Industrial Economy; Theory and Evidence, Oxford University Press, New Delhi
5. Kuchhal, S.C., 'Industrial Economy of India,' Chaitanya Publishing House, Allahabad
6. Thakur, Srinivas V. , 'Industrialization and Economic Development' Popular Parkashan, Mumbai

## BCH      Cu      ME      BEHA      Fu

**Objectives:** The paper aims at enabling students to understand the process of consumer behaviour, the various external and internal factors that influence consumer behaviour and to apply the concept to the development of marketing strategy.

### I I

Introduction to Consumer Behavior: Scope and Relevance of Consumer Behavior Studies; Buying Decision Process; Basic Model of Consumer Behavior; Problem Recognition – Methods of Problem Solving; Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase, Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Motivation; Personality and Self



## BCH ▶ BANK LEGISLATION

**Objectives:** The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.

### I I

Evolution of Banking Laws in India- Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of India Act, 1934 – Role and Functions of RBI-Credit Control Techniques- Indian Evidence Act- Negotiable Instruments Act 1881. Payments and Settlements Systems Act 2007 and Amendments.

### I II

Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Grievance Mechanism and Banking Ombudsman- Lok-Adalats- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.

#### Reference Books

1. Banking Regulation Act, 1949.
2. RBI, Act, 1934.
3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.
- 5.

B Com Hons  
1st Year

**BCH                    A    EGIC   FI   A   CIAL   MA   AGEME**

**SUBJECT** This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently.

**I   I**

Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic

## **BCH 8 Money and Banking**

**Objective:** This course exposes students to the theory and functioning of the monetary and banking sectors of the economy.

### **Unit I**

Money- Concept, Functions, Measures;  
Fisher's Transactions Approach to the Quantity Theory of Money; Cambridge Cash- Balances Approach;  
Keynes Demand Theory of Money; Friedman's Theory of Demand for Money;  
Theory of Money Supply- H- Theory of Money;  
Inflation- Concept, Types, Demand-Pull inflation, Cost-Push Inflation, Philips Curve, Structural Inflation in the Less Developed Countries;

### **Unit II**

Bank- Meaning, Functions, Liabilities and Assets;  
Commercial banks; Co-operative banks; Development banks; Non-Bank Financial





**B Com (Hons)**

**1<sup>st</sup> Year**

**BCH I: E-M-MA**

**Subject and expected outcome of this course:**

**Investment Alternatives - Asset Classes - Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies, Risk Arbitrage Investing, Hedge Fund Performance, Private Equity and Venture**

**u 'st'd 'ad n s:**

1. H.G. Mannur, International Economics, Vikas Publishing House Pvt Ltd.
2. Bo Sodersten, International Economics, Macmillan Publishers Ltd.
3. Bo Sodersten and Geoffrey Reed, International Economics, St. Martin's Press.
4. R.R. Paul, Money Banking and International Trade, Kalyani Publishers.
5. Dominic Salvatore, International Economics, John Wiley and Sons Inc.
6. Economic Survey, Ministry of Finance, Government of India, Latest edition.

**BCH AI I G DE ELU ME**

**ub 'ct v's:** This Course aims at educating students regarding the concept of training and development in an organization.

**I I**

Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training: Steps In Training

Concept of Training Need; Identification of Training Need, Methods of Training and Techniques of Training, On the Job, Off the Job, Lecture, Role Play , Case Study, Vestibule Training, Simulation Techniques, in Basket Exercise, Syndicate Method, T- Group Training, Psychological Lab, Business Game, Activity Based Training, Programme Instruction Training, Choosing the Right Training Techniques.

**I II**

Designing Training and Development Programs: Organisation of Training and Development Programs, Training Design, Kinds of Training and Development Programs- Competence Based and Role Based Training; Orientation and Socialization

Evaluation of Training and Development Effectiveness: Reasons for Evaluating Training and Development Programs, Problems in Evaluation; Methods of Evaluating Effectiveness of Training Efforts.

**u 'st'd 'ad n s**

1. Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay.
2. Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training and Development, Tata McGraw Hill.
3. Blanchard, P. N. & Thacker, W. J. (1998). Effective Training: Systems, Strategies and Practices. Prentice Hall, New Jersey.
4. Raymond Noe, A. (2005). Employees Training and Development", McGraw Hill Publication.
5. Bhatia, S.K "Training And Development".



## BCH BA KMA KE I G

**Objectives:** The paper aims at acquainting the students application of marketing functions in banks, being directed at providing services to satisfy customers financial (and other related) needs and wants, more effectively and efficiently.

### I I

Introduction of Marketing and Key Concepts–Definition Marketing and Market, Four Elements in Marketing Mix and Their inter-relationship. Marketing Planning–Micro and Macro Factors influencing the Market for an Organisation, Bank Marketing and Marketing Mix, Bank Distribution. The art of Customer Service as Applied to Banking. Customer Behaviour in Banking, Banking Consumer and Market Segmentation–Mass Marketing, Multiple Marketing, Steps in Strategy Formulation, Marketing Research in Banking– Types of Data–Primary and Secondary, Uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking.

### I II

Bank's Product Strategy–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between Product and Service , The Concept of Product/Service Delivery in Banking, Pricing Strategies and Its Applications in Banking— Elasticity of Demand , Break Even Analysis, Different Types of Products and Key Variables Banking Promotion Strategy– The Communication Process, Goals of Communication, Steps in Developing Effective Communication, Selling and Organising for Sales and Selling to Corporate Clients–Meaning of Corporate Clients, Relationship and Transaction Banking, Bank Organisation for large Corporate Clients, International Bank Marketing.

### u s t d a d n s

1. Chacko, Oommen and Grewal, Rajendra, “Marketing of Banking Services”. MacMillan India Ltd
2. Bank Marketing Association, “Bank Marketing”, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, “Effective bank marketing: issues, Techniques and Applications”, 1987, Bank Administration Institute.