



Bachelor of Commerce (B.Com)

Ordinances, Scheme

&

Syllabus

2023-2024



DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management & Commerce

Ordinance of the Program

1. Duration of Course:

The duration of course shall be four academic years consisting of eight (8) semesters i.e. two semesters in each year. The duration of each semester will be 18-20 weeks with ninety (90) teaching days.

2. Maximum period for passing B.Com

The candidate must pass all the subjects of all the semesters of B.Com. in eight(8) years. If the candidate fails to pass all the subjects of the course within stipulated period, his/her registration will be cancelled.

3. Eligibility for admission

10+2 with minimum 45% marks in aggregate from a recognized Board. 5% relaxation in marks shall be given to Schedule Caste/ Schedule Tribe or any rural and under privileged candidates.

4. Medium of Instructions

The medium of instruction during the course and examinations shall be English.

5. Multiple Entry & Exit as per NEP:

Student who successfully complete One Year/2 semesters and leave the program will be Awarded Certificate in Commerce, Student who complete Two Year/4 semesters and leave the program will be awarded Diploma in Commerce and Student who successfully complete Three Years/6 semesters and leave the program will be awarded Bachelor Degree in Commerce and Student who successfully complete Four Year/8 semester and leave the program will be awarded Bachelor (Honours) with Research Degree in Commerce.

6. Apprenticeship/Internship Embedded Degree for B.Com as per NEP

45 days Industrial Training to be conducted at the end of 2nd semester, 4th semester & 6th semester for B.Com. Summer Industrial Training of 4-6 weeks in relevant industry after 2nd semester, 4th semester and 6th semester examination during summer break respectively. Training reports by the student to be submitted within one week of start of 3rd semester, 5th semester and 7th semester respectively. Viva-Voce examination to be held within 3 weeks of the start of 3rd semester, 5th semester and 7th semester respectively.

7. Examination Schedule, examination fee and examination forms:

The examination of Odd Semesters shall ordinarily be held in the month of December and that of Even Semesters in the month of May, or on such other dates as may be fixed by the competent authority.

The candidates will be required to pay examination fees as prescribed by the University from time to time. The Examination Form must reach in the office of the Controller of Examinations as per the schedule notified, from time to time.

The Examination Forms must be countersigned by the Director/Head of the Department along with the following certificate:--

- (i) that he/she has been on the rolls of the University Teaching Department during the academic term preceding the end semester examination;
- (ii) that he/she has attended not less than 75% lectures delivered to that class in each paper; and
- (iii) that he/she has a good moral character.

The shortage in the attendance of lectures of the candidate may be condoned by the Vice-Chancellor, on the recommendations of Head of the Department, as per rules.

8. Re-admission

In case name of a student is struck off from the rolls due to non-payment of fee or continued absence from classes in any subject for one month and he/she will be re-admitted after payment of re-admission fee as prescribed by the University from time to time. However, the student will be allowed to appear in the end semester examination of that paper (s) only after attending the required lectures/practicals delivered to that paper(s). However, if a student falls short of attendance in all courses offered in a semester he/she shall be required to repeat the semester, along with the next batch of students.

9. Scheme of Examinations

The examination in each semester shall be conducted according to the syllabus prescribed for the semester.

The end semester examination for each paper shall be of three hours duration.

10. Minimum pass marks

The minimum number of marks required to pass in each semester shall be 40% marks in each in Theory and Practical/Laboratory/Seminar/Viva-Voce paper and in Internal Assessment, separately.

11. Grading of performances

11.1 Letter grades and grade points allocations:-

Based on the performances, each student shall be awarded a final letter grade at the end of the semester for each course. The letter grades and their corresponding grade points are given hereunder:-

Percentage of marks obtained	Letter Grade	Performance	Grade Point
91 – 100	O	Outstanding	10
81 – 90	A ⁺	Excellent	9
75 – 80	A	Very Good	8
71 – 74	B ⁺	Good	7
61 – 70	B	Above average	6
51 – 60	C	Average	5
40 – 50	P	Pass	4
Less than 40	F	Fail	0
Absent	Ab	Fail	0

11.2 Grades O, A+, A, B, B+, C and P are pass grades.

11.3 A student who fails in any end semester examination shall be assigned a letter grade 'F' and a corresponding grade point of zero. A student who remains absent for any end semester examination shall be assigned a letter grade of 'Ab' and a corresponding grade point of zero. The student who have scored F & Ab grades should reappear in due course.

11.4 Computation of SGPA and CGPA

The Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) will be computed as follows:-

a) The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e. $SGPA (S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

b) The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e. $CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$ where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

c) The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

11.5 Conversion Formula

Percentage of marks can be calculated as: $CGPA \times 9.5$

12. Award of Division

The division shall be awarded on the basis of Letter Grade as follows:

Letter Grade A, A+ and O, provided the candidate must have passed all the Semester Examinations in the first available attempt.	First Division with Distinction
Letter Grade B+, A, A+ and O	First Division
Letter Grade B	Second Division
Letter Grade C and P	Pass

13. Internal Assessment of failed candidate

The internal assessment award of a candidate who fails in the external examination shall be carried forward to the next Examination, if passed in Internal Assessment.

14. Grace Marks

The grace marks of 1% of total marks of the semester shall be given to a candidate to his best advantage so as to enable him to pass in one or more written papers, to make up aggregate to pass the examination/paper or for changing the result from FAIL to COMPARTMENT/PASS. If a fraction works out to be half or more, it shall be counted as one mark and fraction less than half shall be ignored. If a candidate appears in an examination to clear re-appear/compartments paper, the grace marks of 1% will be given only on the total marks of that particular paper.

15. Re-evaluation

A candidate who is not satisfied with his result may apply to the Examination Branch for re-evaluation in a subject/paper within 15 days of declaration of result along with a fee as prescribed by the university from time to time.

16. Re-checking

A candidate who is not satisfied with his result may apply to the Examination Branch for re-evaluation in a subject/paper within 15 days of declaration of result along with a fee as prescribed by the university from time to time.

17. Special examination

A Special Examination will be conducted for those students who are passing out but having re-appear (s) in the last semester and/or in the lower semesters. The special examination will be conducted within one month of the declaration of final semester result. The student shall have to pay prescribed fee for Special Examination.

18. Re-appear/Supplementary examination

In case of re-appear examination, the University will adopt even/odd semester examination or open semester system. The student will be eligible to appear in the re-appear papers of odd semester along with the odd semester regular examinations of subsequent batches and re-appear of even semester's paper of the even semester regular examinations in the case of even/odd semester examination. The student will be eligible to appear in the re-appear papers of all semesters (even/odd) along with regular examinations of open semester examinations. Controller of Examination will implement any of the above examination system with the approval of the Vice-Chancellor.

19. Mercy Chance

The candidate will be given maximum two chances to appear in the supplementary examinations. After that, mercy chance may be given by the Vice-Chancellor on the recommendations of the Director of the concerned school on payment of a special fee.

20. Syllabus for re-appear candidates

A student who obtains re-appear(s) in a subject will be examined from the same syllabus which he/she studied as a regular student.

21. Promotion Criteria

A candidate who joins First Semester of B.Com may on completing attendance requirements appear in 1st semester examination. He/she shall be allowed to continue his/her studies in the 2nd Semester even if he/she does not clear any paper of the 1st semester and on completing attendance requirements may appear in the 2nd Semester examination.

A candidate shall not be eligible to join 3rd Semester of B.Com. if he/she has yet to clear more than 50% papers of First and Second Semesters taken together unless otherwise allowed by the competent authority. A candidate who has cleared 50% or more papers of B.Com 1st and 2nd Semesters taken together may join 3rd Semester and on completing attendance requirements may take 3rd Semester Examination. He/she shall be

allowed to continue his/her studies in the 4th Semester even if he/she does not clear any paper of the 3rd Semester and on completing attendance requirements may appear in 4th Semester examination.

A candidate shall not be eligible to join 5th Semester of B.Com. if he/she has yet to clear more than 50% papers of 3rd and 4th Semesters taken together. A candidate who has cleared 50% or more papers of B.Com 3rd and 4th Semesters taken together may join 5th Semester and on completing attendance requirements may take 5th Semester Examination. He/she shall be allowed to continue his/her studies in the 6th Semester even if he/she does not clear any paper of the 5th Semester and on completing attendance requirements may appear in 6th Semester examination.

22. Division Improvement

A candidate who has passed B.Com examination from this University may re- appear for improvement of division in one or more subjects in the succeeding semesters with regular candidates in order to increase the percentage for obtaining higher division. However, final year candidates who have passed an examination of the University may re-appear for improvement of performance under special examination as per rules of the university.

23. Migration to this University

Migration to this University will be allowed only after completion of the 1st year and is applicable only to those students who are eligible to register for 3rdsemester. Migration shall be allowed after completion of the second semester but before start of the 3rdsemester.

The candidates shall not be allowed to change his/ her discipline of study in the process of migration. Migration to an affiliated College /Institute of the University from other recognized universities will be allowed 15 days prior to of the start of the 3rd semester. The following conditions shall be apply:-

- i) The candidate should have passed all the courses of the first year of the University from where he/she wants to migrate.
- ii) The courses studied by the candidate in first year must be equivalent to the courses offered in this University. Deficiency, if any, should not be of more than two subjects. The candidate would be required to furnish an undertaking that he/she will attend classes and pass these courses (found deficient). The institute and the University where the student is studying and the Institute, to which migration is sought, have no objection to the migration.
- iii) There is a vacant seat available in the discipline in the college in which migration is sought. Power of Relaxation: Notwithstanding the existing Migration Rules, the Vice-Chancellor, after obtaining an undertaking/affidavit from the candidate, to his satisfaction, to be recorded in writing, shall be authorized to consider the migration for the cases that are not otherwise covered under the above Migration Rules, with the approval of the Chancellor.

24. Migration to any other University

Migration to any other University will be allowed 15 days prior to of the start of the 3rdsemester. The candidate seeking migration from this University shall be apply for the approval of his migration to the University within 15 working days after passing the 2nd Semester/First Year Examination.

The Director/Head of the department concerned of the University will issue “No Objection Certificate” after the candidate has paid all the fees due for the remaining period of the full session as well as the annual dues as per rules. In addition to the above, Migration fee as prescribed by the University shall be charged from such candidates.

If a candidate, on completion of any course, applies for Migration Certificate, the same shall be issued on receipt of fee prescribed for Migration Certificate and on completion of other formalities etc.

25. Award of Detail Marks Card

Each candidate of First Year B.Com (i.e. Semester-I & Semester-II), Second Year (i.e. Semester-III & Semester-IV) and Third Year (i.e. Semester-V & Semester- VI) and Fourth Year (i.e. Semester-VII & Semester- VIII) on successfully completion of course and passing all the papers of each semester, shall be supplied Detail of Marks Cards indicating CGPA score and Division obtained by him/her in the examination.

26. Award of Degree

The degree of Bachelor of Commerce (B.Com.) stating the CGPA score and Division, will be awarded to the candidate who has successfully completed the course and passed all the papers of all the semesters. The degree will be awarded at the University Convocation. However, a degree in absentia can be issued before the convocation, on completion of required formalities and payment of prescribed fee.

REGULATION FOR SKILL DEVELOPMENT NETWORK (SDN)

SDN courses started with effect from session 2022-23 in line with of National Education Policy 2020. This revised regulation for SDN courses will be applicable for students of with effect from 2023-24 onwards as mentioned in para 10 for UG and diploma Program only, will not be applicable for PG Programs of Non-Council Programs. However old batch students may continue SDN courses with Skill Development Network and certificates will be issued by them

- 1) **Communications:** Separate mail ID *sdn@deshbhagatuniversity.in* for SDN created for all correspondences.
- 2) **Mode of delivery:** Online by Skill Development Network
- 3) **Scheme and Syllabi:** Scheme and Syllabi will be issued by Skill Development Network and University ordinance will be followed.
- 4) **Delivery of Lecture:** SDN courses will be reflected on time tables and teachers will be allocated to monitor the progress and responsible for completion of the course and submit awards at examination branch in time. Four periods in a week to be allotted for SDN courses in a semester.
- 5) **Facilities:** Computer labs will be allotted during SDN periods for those students not having laptop/PC/smart phones.
- 6) **Capacity Building:** Faculty Development Program on SDN course delivery to be conducted by Skill Development Network before start of the semester.
- 7) **Applicability:** SDN to be made mandatory as skill enhancement course under CBCS in all non-council Programs as follow.

Sem	Course Code	Course Name	L	T	P	C
1 st	DESF-101	Employability Skills Foundation	0	0	4	2
3 rd	DESI-301	Employability Skills Intermediate	0	0	4	2
5 th	DESA-501	Employability Skills Advance	0	0	4	2

8) Total Marks for SDN Courses: 100 Marks

a) Internal Assessment (Formative Assessment): 40 Marks

- i) Best of two Formative Assessments: 30 Marks
- ii) Attendance: 10 Marks
- iii) Internals to be prepared by subject teachers and submitted at examination branch as per academic calendar along with other courses of the department duly verified by concerned Director.

b) External Assessment (Summative Assessment) : 60 Marks

- i) Summative Assessments to be conducted online by Skill Development Network.
- ii) Award list of students to be submitted by SDN network by mail at coe@deshbhagatuniversity.in within 10 days of online external examination.

9) Minimum Pass Marks:

- i) Candidates to pass in internal and external separately as applicable to other courses of the programs in the departments.
- ii) Certificates will be issued from Skill Development Network, to those candidates obtained 70% or more aggregate marks duly signed by competent authority of both organizations.
- iii) Credits will be reflected on DMCs of students after successful completion of the course.

10) Re-appear Examinations:

- i) Re-appear examinations will be conducted by the University on suitable mode.
- ii) Students are permitted to take the examinations only once. If a student needs to reappear in SDN examinations, need to apply for the same to HOD within due date and access the test for a second attempt will be given by SDN network. Date of examinations will be notified by Controller of Examinations.
- iii) If any student not cleared in second attempt also he/she will be allowed for re-appear examinations after filling re-appear examination forms and paying fees as per rules of the university.
- iv) Reappear examinations for third and subsequent attempts will be conducted by the University in suitable mode. Syllabi issued by SDN will be followed.
- v) The pass marks for the re Appear examination will as per the regulation of the concern program.

11) All other regulations of the respective programs will also be followed for SDN courses.

12) Directors/Principals/HODs of respective departments to update the status and give feedback to Office of Director Academics on fortnightly.



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce
Session: 2023-24
B.Com First Year – First Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C	Exams Hrs.
1	BCOM-101	Financial Accounting- I	Theory	40	60	100	3	0	0	3	3
2	BCOM -102	Micro Economics	Theory	40	60	100	3	0	0	3	3
3	BCOM -103	Commercial Law	Theory	40	60	100	3	0	0	3	3
4	BCOM -104	Business Statistics	Theory	40	60	100	3	0	0	3	3
5	BCOM-105	Principles and Practices of Management	Theory	40	60	100	3	0	0	3	3
6	DBHY-101	Health & Wellness, Yoga Sports	Practical	40	60	100	1	0	2	2	3
7	DBSF-101	Employability Skills Foundation	Practical	40	60	100	0	0	4	2	2
8	XXXX	Elective –I (Any One)	Theory	40	60	100	3	0	0	3	3
Total				320	480	800	19	0	6	22	
Elective – I (Any One)											
9	DBLP-101	*Language-I Punjabi	Theory	40	60	100	3	0	0	3	3
	DBLH-101	*Language-I Hindi									
	DBLU-101	*Language-I Urdu									
Optional Elective– (Any One)											
10	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable
NCC: National Cadet Corps
NSS: National Service Scheme

For NCC/NSS: -These are elective subjects and students will be selected for these courses on the basis of availability of seats.

***The student can opt any language subject out of Punjabi/Hindi/Urdu.**

Course Code : **BCOM-101**
Title of the Course : **Financial Accounting- I**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the principles and concepts of accounting which make them able to prepare and analyze the financial accounts of business.

After completion of this course, students would be able to:

CO1: Understand different accounting concepts and conventions.
CO2: Prepare financial statements in accordance with generally accepted Accounting Principles (GAAP).
CO3: Be familiar with the rules governing accounting transactions.
CO4: Analyze financial statements with the help of various tools and techniques of accountancy

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	S	M	W	W	W	M	W	W	S	M
CO2	M	S	M	S	M	M	W	W	M	M	M	M
CO3	M	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	W

Unit	Course outlines	Lecture(s)
Unit-I	Basics of Accounting: Accounting, Accountancy and Book-Keeping, need, development and definition of accounting, Persons interested in accounting, Objectives of accounting, Accounting Concepts & conventions. Branches of accounting, Accounting Principles, Classification of Income; Classification of expenditure, accounting equations.	11
	Accounting Cycle: Journal book, Rules of debit and credit, Compound journal entry, Opening entry, Relationship between journal and Ledger, Rules regarding posting, Trial balance, cash book, Subsidiary books.	7
	Accounting for Branches: Concept of dependent branches, debtor system, stock and debtor system, final accounts system, wholesale basis system and independent branches: important adjustment entries and preparation of consolidated profit & loss account and Balance sheet.	9
Unit-II	Depreciation: Concept of depreciation: Causes of depreciation; Depreciation, Depreciation accounting; Methods of recording depreciation Fixed Installment Method and Diminishing Balance Method Provisions and Reserves	8
	Final Accounts: Trading account; Profit and loss account; Balance sheet; Adjustment entries Final Accounts adjustments (Closing Stock, outstanding Expenses Outstanding Incomes, Prepaid Expenses Income, Received in Advance, Depreciation, Interest on Capital ,Interest on Drawings, Bad Debts, Provision for Bad Debts, Provision for Discount on Debtors, Provision for Discount on Creditors)	10
	Total lectures	45

Reference Books:

- Tulsian, Financial Accounting, Tata Mcgraw, New Delhi (2007)
- Shukla and Grewal, Advanced Accounting, S. Chand & Co. New Delhi (2018)
- Maheshwari S. N., Financial Accounting, Vikas Publishers, New Delhi (2018)

Course Code : **BCOM- 102**
Title of the Course : **Micro Economics**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the principles and concepts of micro economics and its various components.

Course Outcomes: Student will be able to:

CO1: Understand Micro Economic concepts and inculcate an analytical approach to the subject matter.
CO2: Describe various economic theories to understand the demand and supply forces.
CO3: Apply economic reasoning to solve business problems by understanding various micro variables in the economy.
CO4: Understand market forms and attain knowledge about normal & super profit and shut down point of the firms and industry.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	W	M	W	W	S	W	M	W
CO3	S	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Micro Economics: Meaning, Nature & Scope, Difference between Micro & Macro Economics	5
	Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.	4
	Consumer Behaviour: Utility Approach- Law of diminishing Marginal Utility and Law of Equi-Marginal Utility, Utility Analysis and Consumer's Equilibrium.	3
	Indifference Curve Approach: Concept, Properties, Income, Substitution and Price Effects, Indifference Curve Analysis and Consumer's Equilibrium.	3
	Theory of Production: Production Function, Law of Variable Proportion and Law of Returns to Scale.	4
	Theory of Cost: Concept of total cost, average cost and marginal cost, short-run and long-run costs (traditional and modern theories)	4
Unit-II	Concept of Revenue: Total revenue, average revenue and marginal revenue, Relationship between average revenue, marginal revenue and elasticity of demand.	3
	Market Forms: Perfect Competition: Features and equilibrium of firm and industry under perfect competition, Price and Output determination (Short run and long run).	4
	Monopoly: Features, Price and Output determination under monopoly (short run and long run), Concept of Monopoly Power, Discriminating Monopoly.	5
	Monopolistic Competition: Features, Price and Output determination under monopolistic competition (short run and long run), Difference between selling costs and production costs, Concept of Excess Capacity.	5
	Distribution: Concept of Distribution, Rent- Ricardian Theory and Modern Theory, Profit- Dynamic Theory, Risk Theory and Uncertainty Theory, Wages- Marginal Productivity theory and Modern theory.	5
Total	45	

Reference Books:

- Ahuja H.L, Advanced Economic Theory, S. Chand, New Delhi (2007)
- Koutsoyianni, Modern Micro Economics (1975)
- Stonier and Hague, A Textbook of Economic Theory (1954)

Course Code : **BCOM -103**
Title of the Course : **Commercial Law**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the provisions of various commercial laws to undertake lawful business

Course Outcomes: Student will be able to

CO1: Describe fundamentals of Company Law and provisions of the Companies Act of 2013.
CO2: Understand concepts involving in company law and provisions of Indian contract act.
CO3: Acquaint with Introduction, Objective Commencement & Application and redressal agencies of Consumer protection act.
CO4 : Understand rights prescribed under Right to Information act its definitions, Right to Information & Obligations and functions of Public Authorities

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	M	M	W	W	S	M
CO2	M	M	M	S	M	M	W	W	S	W	M	W
CO3	M	S	M	M	M	W	M	M	S	M	M	M
CO4	S	W	S	S	S	M	M	W	M	W	S	S

Unit	Course outlines	Hour(s)
Unit-I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification	5
	Offer & Acceptance: Definition, essential elements	4
	Consideration; Definition, essential elements of consideration	4
	Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts	5
	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority Discharge of Contract; Contingent Contracts; Quasi Contracts	5
	Remedies for Breach of Contract Special Contracts: Indemnity & Guarantee; introduction, definition, difference between each other.	5
Unit-II	Bailment & Pledge; introduction, right and duties of bailor and bailee, pawner and pawnee.	3
	Contract of Agency: introduction, creation, relationship between principle, agent and third party	4
	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.	5
	The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.	5
	Total Hours	45

Reference Books:

- Business Laws– Balchandani
- Business Laws - S.D. Geet and M.S. Patil
- Business Laws – Gulshan Kapoor (2018)
- Business and Commercial Laws - Sen and Mitra (2018)
- An Introduction to Mercantile Laws -N.D. Kapoor
- Business Laws -N.M. Vechalekar (1998)
- Business Laws -M.D. Mulla (2015)
- Company Law – Avtar Singh (1982)
- Bare Text of the relevant Act

Course Code : **BCOM -104**
Title of the Course : **Business Statistics**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the principles and concepts of statistics in the business. The objective of this course is to familiarize the students with fundamental statistical tools which can help them in analysing the business data. This course will provide students with hands-on experience to use statistical tools in order to make scientific decisions even in uncertain business environment

Course Outcomes: Student will be able to:

CO1: Understand principles and concepts of business statistics to analyze and interpret statistical data.
CO2: Describe index numbers, regression analysis, correlation and other tools to compare numeric variables.
CO3 : Learn the basic concepts of statistical tools which enable them to understand basic business policies
CO4: Use applications of various statistical tools.

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	S	M	W	W	W	M	W	W	S	M
CO2	M	S	M	S	M	M	W	W	M	M	M	M
CO3	M	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	W

Unit	Course outlines	Hour(s)
Unit-I	Statistics: Introduction, importance and scope of statistics.	10
	Measures of Central Tendency: Mean, Median, Mode	9
	Measures of Dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.	
	Correlation Analysis: Introduction, types of correlation, measurement of Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation.	8
Unit-II	Regression Analysis: Introduction, Utility, Difference between correlation & regression, Method of least Squares, Regression Equations, Regression lines, regression coefficients.	8
	Index Numbers: Introduction, Types of Index Numbers, Price index numbers, Quantity index numbers, Problems, Cost of living Index, Test on Index Numbers	10
	Total Hours	45

Reference Books:

- C.B. Gupta : An Introduction to Statistical Methods (Vikas) – (2004) – www.vikaspublishing.com, ISBN: 9788125916543
- R.S. Bhardwaj : Business Statistics (Excel Books) – (1999), www.sapnaonline.com, ISBN: 8174466797, 9788174466792
- Ajay Goel and AlkaGoel : Mathematics and Statistics (Taxmann's) – (2014), www.taxmann.com, ISBN : 978818478227
- J.K. Sharma – Business Statistics – Pearson Publications (2006), www.oreilly.com, ISBN: 9788177586541
- P. Navaneetham – Business Statistics & Mathematics (2007) – wepdf.com
- P.R. Vittal – Business Statistics & Mathematics (2012), routemybook.com, ISBN: 9789381430552
- Gupta, S.P. & Gupta, M.P. Business Statistics (2010)–URI: <http://hdl.handle.net/123456789/346>

Course Code : **BCOM -105**
Title of the Course : **Principles and Practices of Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the scope and objectives of management and thoughts in the business world.

Course Outcomes: Student will be able to:

CO1: Understand the concept & functions and importance of management and its applications to achieve organizational goals.
CO2: Describe principles, functions and different management theories for smooth running of business.
CO3: Demonstrate knowledge of authority, delegation and Responsibility
CO4: Exhibit various styles of leadership.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	M
CO2	S	M	M	S	W	M	W	W	M	M	W	W
CO3	M	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	W	W	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Management: Meaning, Definition, Nature & Scope of Management Process, Role & Importance of Manager, Levels of Management, Management- Art or Science, Management as a Profession.	8
	Evolution of Management Thought: Contribution of F.W. Taylor, Henry Fayol, Elton Mayo, Chesterd Bernard, Peter Drucker, Various Approaches to Management Thought	6
	Functions of Management: Planning, Organizing, Staffing, Co-coordinating, Controlling- Need, Importance, Types, Process. (Principles & Theories if any)	9
Unit-II	Authority & Delegation: Decentralization, Concept of Centralization & decentralization, Difference between Authority & power, Uses of Authority, Responsibility, Line & Staff Relationship. McKinsey's 7-S Approach	8
	Recent Trends in Management: Social Responsibility of Management- Environment Friendly Management, Management of Change, Management Crisis, TQM, Stress Management, International Management.	9
	Leadership: Nature, types & styles of Leadership.	5
	Total lectures	45

Reference Books:

- Essentials of Business Administration by K. Aswathappa (Himalayan Publication House) (2014)
- Principles & Practices of Management by Dr. L. M. Parsad (Sultan Chand Publications) (2014)
- Essentials of Management: Horold Koontz and ItainzWeibrich (McGraw Hills International) (1908)
- Principles and Practices – Chhabra, T.N. Dhanpat Raj & Co., New Delhi (2014)
- Management Theory and Practice – Gupta, C. B; Sultan Chand and Sons, New Delhi(2014)
- Management Principles and Practices – Murgan, M.S.: New Age International Publishers (2008)

Course Code : DBHY-101
 Title of the Course : Health & Wellness, Yoga Sports

L	T	P	Credits
1	0	2	2

Units	Course outlines
Unit-I	Health: Introduction, Concept and Factors influencing health Health Education: Introduction, Objectives, Importance, Scope, Principles, Practice of Health Education, Planning & Evaluation in Health Education Programmes.
	Health Services: Organization and Administrative Set Up of Health Services in India Health Problem in India: Problems Related to Communicable Diseases: (HIV- AIDs, Hepatitis, Malaria, Rabies and Tetanus).
	Health instructions: Types, Role of Teacher, Health Instructions at Primary, Middle & Secondary Stage and their Methods to Imparting Health Instruction.
Unit-II	Wellness: Concept, definition, differences between fitness and wellness Components of wellness: Quality of life and healthy life style approach, self-management skills to adhere to healthy life style behavior, SMART Goal evaluation fixation, stress Management, relevant fitness swallower issues. Disease prevention and control, Communicable disease and non-communicable disease,
Unit-III	Yoga: Introduction, Historical background and Origin of Yoga, Meaning and Concept of Yoga and its relationship with Physical Education and Sports. Yoga in present global scenario: Yoga as a Science; and recent advances in Yoga.
	Pranayama: meaning, types and its importance. Asanas: Asanas- meaning ,types,principles, Techniques of asanas and effects of asanas on various systems of the body-circulatory, respiratory and digestive system. Meditation: Meaning, definition, types and techniques of meditation. Yoga and Treatment: Therapeutic and Corrective Values of Yoga Practices special reference to disease like: Diabetes, Asthma, Constipation, Obesity, Cervical, Gastric and Acidity.
	PRACTICAL - SELECTED GAMES SURYA NAMASKARA,SELECTED YOGASANAS 1. Kukkutasana 2. Uttana-Kurmasana 3. Simhasana 4. Matsyendrasana 5. Paschimottanasana 6. Dhanurasana

Unit -IV	7.	Matsyasana Gorakshasana	8.	Baddha-Padmasana	9.
	10.	Uttana-Mandukasana Ushtrasana	11.	Garudasana	12.
	13.	Bhujangasana Sarvangasana	14.	Chakrasana	15.
	16.	Mayurasana Sankatasana	17.	Sirshasana	18.
	19.	Setubandhasana Trikonasana	20.	Konasana	21.
	22.	Karanpedasana Ashwathasana	23.	Pada- angushthasana.	24.

Recommended Books:-

- Ashton, D: Administration of Physical Education for Women, New York: The Ronald Press Company, 1968.
- Kamlesh, M.L. and Sangral, M.S. : History and Principles of Physical Education, Prakash Brothers, 1983.
- Wuest and Bucher: Foundations of Physical Education and Sports, B.I. Publications Pvt. Ltd., New Delhi.
- William, H.F. : Physical Education and Sports in Changing Society, Surjeet Publication, Delhi.
- Warner, W. K Hoeger and Sharon, A Hoeger : Fitness & Wellness, wordworth Publications
- Debnath, Monica "Basic Core Fitness through Yoga and Naturopathy" (2006-07) Sports Publication, G-6, 23/23B EMCA House, Ansari Road, Darya Ganj New Delhi
- Yogeswar, "Text Book of Yoga", (2004) Penguin Books.
- Harvey, Paul "Yoga for Everybody", (2001) Tucker Slingsby Publisher Ltd.
- Sharma, Lalita "All You Wanted to Know About Yoga", (1991) Sterling Publisher Pvt. Ltd.
- Sarawati, S Satyananda "Asana, Pranayam, Mudra and Bandhas".
- Pandey, P.K. and Gongopadhay, S. R. "Health Education for School Children", Friends Publication, Delhi.
- Park, J.E. and Park, K, "Text Book of Community Health for Nurses", (1982) Asrani Publisher, Jabalpu.
- Park, J.E. and Park, K. "Text Book of Preventive and Social Medicine", (1985) Bnasidar Bhanot, Publisher, Jabalpur.
- Singh, Ajmer., Bains, Jagdish., Gill, Jagtar Singh. and Brar, Rashpal Singh "Essential of physical Education" (2017). Kalyani Publisher, Ludhiana, Punjab.

Course Code : DBLP-101
 Title of the Course : Punjabi (Language-I)

L	T	P	Credits
3	0	0	3

ਕੁੱਲ ਘੰਟੇ : 100 ਸਮਾਂ : 3 ਘੰਟੇ

ਬਾਹਰੀ ਮੁਲਾਂਕਣ : 60 ਘੰਟੇ

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ : 40 ਘੰਟੇ

ਪਾਸ ਹੋਣ ਲਈ ਘੰਟੇ : 21 ਘੰਟੇ

ਸਿਲੇਬਸ

L	T	P	Credits	Weekly Load
3	0	0	3	3

Course Outcomes :

[CO-1] ਸਾਹਿਤ ਦੀ ਇਤਿਹਾਸਕਾਰੀ; ਪੰਜਾਬੀ ਸਾਹਿਤ ਇਤਿਹਾਸਕਾਰੀ ਸੰਭਾਵਨਾਵਾਂ ਦੇ ਮਸਲੇ ਨੂੰ ਜਾਣਨਗੇ

[CO-2] ਵਿਦਿਅਕ ਥੀਪੰਜਾਬੀ ਨਾਟਕ ਦੇ ਨਿਯਮਾਂ, ਥੀਮਾਂ, ਜਣਨੀਤੀਆਂ ਅਤੇ ਮੁੱਖ ਵਿਦਿਅਕ ਸਮਝ ਪ੍ਰਦਰਸ਼ਤ ਕਰਨਗੇ

[CO-3] ਵਿਦਿਅਕ ਥੀਪੰਜਾਬੀ ਕਹਾਣੀ ਦੇ ਨਿਯਮਾਂ, ਥੀਮਾਂ ਦੀ ਸਮਝ ਪ੍ਰਦਰਸ਼ਤ ਕਰਨਗੇ

[CO-4] ਵਿਹਾਰਿਕ ਅਧਿਐਨ ਦੀ ਸਪੱਸ਼ਟਤਾ ਹਾਸਿਲ ਕਰਨਗੇ।

CO/PO Mapping												
(S/M/W indicates strength of correlation) S - Strong, M - Medium, W - Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	S	M	S	M	M	M
CO2	S	S	M	S	M	M	S	M	M	M	M	M
CO3	S	S	S	S	M	M	S	M	S	S	M	M
CO4	S	S	S	S	S	M	S	M	M	S	S	S

ਯੂਨਿਟ ਅਤੇ ਥੀਮ

ਭਾਗ—ੳ

ਗਲਪ (ਨਾਟਕ/ ਕਹਾਣੀ) : ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਪ੍ਰਵਿਰਤੀਆਂ/ਕਾਵਿਧਾਰਾਵਾਂ ਤੇ ਪ੍ਰਪਤੀਆਂ
ਪਰਿਭਾਸ਼ਾ, ਪ੍ਰਕਿਰਤੀ ਅਤੇ ਤੱਤ

ਕਥਾ ਰੰਗ : ਸੰਪਾਦਕ ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ, ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾਂ

ਭਾਗ—ਅ

ਵਿਅਕਰਨਕ ਇਕਾਈਆਂ ਅਤੇ ਪੰਜਾਬੀ ਯੂਨੀ-ਵਿਊਂਡ, ਸਵਰ, ਵਿਅੰਜਨ,

ਸ਼ਬਦ-ਸ਼੍ਰੇਣੀਆਂ ਅਤੇ ਰੂਪਾਂਤਰਨ : ਨਾਵ, ਪਤਨਾਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਪ੍ਰਸਨ ਸੂਚਕ
ਸ਼ਬਦ

ਭਾਗ—ੲ

ਉਪਰੋਕਤ ਸਿਲੇਬਸ ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਚਿੰਤਨਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਕੇਸਰ ਸਿੰਘ ਕੇਸਰ, ਕਾਵਿ ਚਿੰਤਨ (I ਅਤੇ II), ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ.
2. ਰੇਸ਼ਨ ਲਾਲ ਆਹੂਜਾ ਤੇ ਗੁਰਦਿਆਲ ਸਿੰਘ ਟੁੱਲ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਨਾਟਕ, ਲਾਹੌਰ ਬੁੱਕ ਸਾਪਲਿਸ਼ਿਅਟ.
3. ਸਬਿੰਦਰਜੀਤ ਸਿੰਘ ਸਾਗਰ, ਪੰਜਾਬੀ ਨਾਟਕ ਦਾ ਇਤਿਹਾਸ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 1998
4. ਹਰਕੀਰਤ ਸਿੰਘ ਅਤੇ ਬਾਹਰੀ, ਭਾਸ਼ਾ ਵਿਗਿਆਨ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ, ਲਾਹੌਰ ਬੁੱਕ ਸਾਪਲਿਸ਼ਿਅਟ.
5. ਜੇਗਿੰਦਰ ਸਿੰਘ ਪੁਆਚ (ਸੰਪਾ), ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਸੰਕਲਪ ਤੇ ਦਿਸ਼ਾਵਾਂ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ.
6. ਵਾਰਤਕ ਅੰਕ, ਖੋਜ ਪੱਤ੍ਰਿਕਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ
7. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ, ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾਂ, ਕਥਾ ਰੰਗ, ਪੇਪਰਜ਼ ਬੁੱਕ ਡੀਪੂ, ਪਟਿਆਲਾ.
8. ਜੋਤੀ ਸਰਮਾ ਪੰਜਾਬੀ ਵਿਅਕਰਨ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ

Course Code : DBLH-101
Title of the Course : Hindi (Language-I)

L	T	P	Credits
3	0	0	3

कुल अंक : 100
आंतरिक मूल्यांकन : 40 अंक
समय : 3 घण्टे

पास प्रतिशत : 35
लिखित परीक्षा : 60 अंक

1. हिंदी साहित्य का इतिहास, केवल आदिकाल और भक्तिकाल

हिन्दी साहित्य की इतिहास लेखन परंपरा

आचार्य रामचन्द्र शुक्ल का काल विभाजन

आदिकाल

नामकरण, परिस्थियाँ, प्रवृत्तियाँ, मुख्य काव्य धाराएँ, मुख्य रचनाएँ, मुख्य कवि या रचनाकार

भक्तिकाल

नामकरण, परिस्थियाँ, प्रवृत्तियाँ, मुख्य काव्य धाराएँ, मुख्य रचनाएँ, मुख्य कवि या रचनाकार

2. व्याकरण खण्ड

केवल परिभाषा और भेद व उदाहरण सहित

संज्ञा

सर्वनाम

क्रिया

वि शेषण

क्रिया-वि शेषण

3. धके पाँव, उपन्यास : भगवतीधरण वर्मा, राजपाल एण्ड सन्ज़, दिल्ली।

सहायक ग्रन्थ

आधार पुस्तक : हिंदी साहित्य का इतिहास : आचार्य रामचन्द्र शुक्ल

1. हिन्दी व्याकरण : कामता प्रसाद चुरु, किताब घर, दिल्ली

2. धके पाँव, उपन्यास : भगवतीधरण वर्मा, राजपाल एण्ड सन्ज़, दिल्ली।

Course Code : DBLU-101
Title of the Course : Urdu (Language-I)

L	T	P	Credits
3	0	0	3

Section A

(سوال ۱)

مندرجہ ذیل اصناف کے متعلق سلیبس میں دی گئی کتاب اردو زبان و ادب میں سے ایم۔ سی۔ کیو سوال جواب پوچھے جائیں گے۔

۱۔ ناول

۲۔ افسانہ

Section B

(سوال ۲، ۳، ۴، ۵، ۶)

مندرجہ ذیل اسباق کے متعلق سوالات کے جوابات اور شکل الناطہ کے معنی پوچھے جائیں گے۔ دیئے گئے کسی پانچ سوالات میں سے تین کے

جوابات دینے ہوں گے۔

۱۔ خلائی سفر ۲۔ نضوح کی بیماری ۳۔ داروفا کی پانچویں گھی میں

۴۔ ہندوستان میں اسلامی حکومت کے تھن کا اثر ۵۔ اردو زبان نگاری

۶۔ آؤتاش کھلیں

Section C

(سوال ۷، ۸، ۹)

7. مندرجہ ذیل اسباق میں سے کسی ایک کا خلاصہ یا مرکزی خیال لکھنا ہوگا۔

۱۔ خلائی سفر ۲۔ نضوح کی بیماری ۳۔ داروفا کی پانچویں گھی میں

۴۔ ہندوستان میں اسلامی حکومت کے تھن کا اثر ۵۔ اردو زبان نگاری

۶۔ آؤتاش کھلیں

8. دیئے گئے سات الناطہ میں سے کسی پانچ کے معنی یا ترجموں میں استعمال کرنا ہوگا۔

9. مندرجہ ذیل منوات میں سے کسی ایک پر مضمون لکھنا ہوگا۔

نارائیک، عید کا تہوار، وصال، سائنس کے کرشمے، کیپیڑ، مقلی

Recommended Books :

۱۔ اردو نصاب (حصہ دوم) اینجکیشنل بک ہاؤس علی گڑھ

۲۔ اردو زبان و ادب بزاز سنز، پانچ کوٹہ

۳۔ اردو زبان و قواعد از شفیق احمد

Course Code : **DBSF-101**
Title of the Course : **Employability Skills Foundation**

L	T	P	Credits
0	0	4	2

Course Outcomes:

The course is designed to Achieve superior outcomes of placement, retention and progression of students through 21' century employability skills' training and assessment.

Skills development network shall provide Vocational curricula and e-content for high quality employability and work skills training through an online learning platform



(U/S 2(f) and 12B of the UGC Act 1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce
Session: 2023-24
B.Com First Year – Second Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max. Marks	L	T	P	C	Exam Hrs.
1	BCOM-201	Financial Accounting-II	Theory	40	60	100	3	0	0	3	3
2	BCOM-202	Macro Economics	Theory	40	60	100	3	0	0	3	3
3	BCOM-203	Industrial Training	Practical	--	100	100	0	0	8	4	N.A
4	DBUI-101	Understanding India	Theory	40	60	100	3	0	0	3	3
5	DBBC-101	Basics of Computer	Theory	40	60	100	3	0	0	3	3
6	DBTH-101	Tourism and Hospitality	Theory	40	60	100	3	0	0	3	3
7	XXXX	Elective –II (Any One)	Theory	40	60	100	3	0	0	3	3
Total				240	460	700	18	0	8	22	
Elective –II (Any One)											
8	DBLP-102	*Language -II Punjabi	Theory	40	60	100	3	0	0	3	3
	DBLH-102	*Language -II Hindi									
	DBLU-102	*Language -II Urdu									
Optional Elective–(Any One)											
9	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable
NCC:National Cadet Corps, NSS: National Service Scheme**

For NCC/NSS: -These are Elective Subjects and Students will be Selected for these courses on the Basis of Availability of Seats.

Summer Industrial Training of 4-6 weeks in a relevant Industry after 2nd Semester Examinations during summer break. Training report by the student to be submitted within in one week of start of 3rd Semester. Viva-Voce examination to be held within 3-weeks ofthe start of 3rd semester.

The students who successfully complete ONE year/ 2 Semesters with training and leave the program, will be awarded Certificate in Commerce

Course Code : **BCOM -201**
Title of the Course : **Financial Accounting- II**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course aims to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure

Upon completion of this course, the student will be able to:

CO1: Understand the meaning and features of Non-Profit Organizations. Learn to prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.												
CO2: Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.												
CO3: Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored. Differentiate Trade bills from Accommodation Bills.												
CO4: Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment.												
CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M
Unit	Course outlines											Lecture(s)
Unit-I	Bank Reconciliation Statement: Meaning, Objective, Techniques, Methods and practical problems also.											8
	Accounts for nonprofit organizations: Meaning, Features, Limitations, Techniques, Methods of preparing final Accounts of non-trading concerns and practical problems.											9
	Bills of exchange: Introduction, meaning, features, advantages, disadvantages, types, parties, and practical problems.											7

Unit-II	Departmental accounting: Introduction, meaning, features, advantages, disadvantages, Methods of preparing departmental accounts, basis of expenses and practical problems.	6
	Accounts of joint ventures: Meaning, similarities, distinction with partner and consignment, different methods, ascertainment of joint venture profits, settlements of co ventures accounts.	7
	Accounting for Consignment: Meaning, accounts of consignor and consignee with practical problems.	8
	Total lectures	45

Reference Books:

- Tulsian, Financial Accounting, Tata Mcgraw, New Delhi (2007)
- Shukla and Grewal, Advanced Accounting, S. Chand & Co. New Delhi (2018)
- Maheshwari S. N., Financial Accounting, Vikas Publishers, New Delhi (2018)

Course Code : **BCOM - 202**
Title of the Course : **Macro Economics**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the scope and objectives of concepts of macro economics and its implications in the economy.

Course Outcomes: Student will be able to.

CO1: Describe basic concept of Macro Economics and its application.
CO2: Understand Gross National Product (GNP), Net National Product (NNP) ,Income at Factor cost or National Income at Factor Prices ,Per Capita Income , Personal Income (PI) ,Disposable Income etc.
CO3: Explain the concept, importance and determination of consumption and investment in the economy
CO4: Understand definition, types, consequences, causes and measures to control inflation in the economy

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	S
CO2	S	S	M	S	M	W	W	W	S	W	M	M
CO3	S	S	M	S	M	W	W	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Macro Economics: Meaning, Scope & Importance	8
	National Income: Meaning, Related Aggregates, Methods of Measurement of National Income, Problems of Measurement particularly in Underdeveloped countries	6
	Determination of Income and Employment: Classical Theory of Employment, Says Law of Market, Keynesian Theory of Income, Output & Employment, Effective Demand.	9
Unit-II	Consumption Function: Concept, Importance and Determinants of Consumption	8
	Investment Function: Meaning, Types, Marginal Efficiency of Capital, Multiplier: Meaning & Working of Multiplier, Interaction between Multiplier & Accelerator,	9
	Inflation: Meaning, types, causes, consequences & measures to control inflation	5
	Total lectures	45

Reference Books:

- Ahuja H.L, Macro Economics: Theory and Policy, S. Chand, New Delhi (2015)
- Koutsoyiannis, Modern Macroeconomics (1975)
- Stonier and Hague, A Textbook of Economic Theory (2016)

Course Code : **BCOM-203**
Title of the Course : **Industrial Training**

L	T	P	Credit
0	0	8	4

Summer Industrial Training of 4-6 weeks in a relevant Industry after 2nd Semester Examinations during summer break. Training report by the student to be submitted within one week of start of 3rd Semester. Viva-Voce examination to be held within 3-weeks of the start of 3rd semester.

Course Code : **DBUI-101**
Title of the Course : **Understanding India**

L	T	P	Credit
3	0	0	3

Unit	Course outlines	Hour(s)
Unit-I	Indus Valley Civilization: Extent, Period and Downfall Rigvedic Period: Social, Religious, Economic and Political Life of the People.	8
	Caste system: Origin and Growth, Gupta Period: Foundation, Development of Literature, Art, Science & Technology	6
	Foundation of Turks Empire: Invasions of Mehmud Gazni and Mohammad Gouri	9
Unit-II	Advent of the Mughals: Foundation of Mughal Empire, Development of Art & Architecture. Establishment & Expansion of British Empire Battle of Plassey & Buxar	8
	Administrative Reforms: Cornwallis, William Bentick and Dalhousie Uprising of 1857: Political, Social, Religious, Economic and immediate causes, failure & Results.	9
	Indian National Movement: Role of Revolutionaries, Role of Mahatma Gandhi, Independence & Partition	5
	Total Hours	45

Suggested Readings

1. R.S. Tripathi : Prachin Bharat kaIthas
2. V.C. Pandey: Political and Cultural History of India
3. R. N. Mookherji: Ancient India
4. N. N. Ghosh: Early India
5. R.C. Majumdar: An Advanced History Of India
6. A.L. Srivastava: The Delhi Sultnate
7. S.R. Sharma: Mughal Empire in India
8. IshwariParsad: A History of Modern India
9. P.E. Roberts: History of British India
10. J.S. Grewal: Cambridge History of India

Course Code : **DBBC-101**
Title of the Course : **Basics of Computer**

L	T	P	Credit
3	0	0	3

Course Outcomes:

The course is designed to understand the basic concepts of computer

Course Outcomes: Student will be able to.

CO1: Know about the basic functioning of various parts of computer system from hardware point of view and interfacing of various peripheral devices used with the system.
CO2: Learn about the operating systems
CO3: Learn the basics of MS Word/Excel/PowerPoint's
CO4: Learn the Basics of Internet

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	S
CO2	S	S	M	S	M	W	W	W	S	W	M	M
CO3	S	S	M	S	M	W	W	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT;	8

	Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.	
	Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities	6
	Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document. Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.	9
Unit-II	Introduction to Internet, WWW and Web Browsers: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing softwares, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website	8
	Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.	9
	Making Small Presentation: Basics of presentation software; Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.	5
	Total lectures	45

Reference Books:

Computer Basics Absolute Beginner's Guide by Michael Miller
Basic Computer Knowledge by John Maluth

Course Code : DBTH-101
 Title of the Course : Tourism and Hospitality

L	T	P	Credit
3	0	0	3

Units	Course outlines	Lecture(s)
Unit-I	Introduction- Tourism, The relationship between leisure, recreation and tourism Travel Lingo,	5
	Classification of tourism in terms of: Destination visited – International tourism and domestic tourism Purpose of Visit – Cultural tourism, Business Tourism, VFR, Pilgrimage tourism etc.	5
	Mode of travel arrangement – Inclusive travel and Independent travel	5
Unit-II	Motivation of Travel- Physical motivations: travel for sports and adventure, rest and relaxation, health and medical reasons etc. Cultural motivations: pilgrimage tourism, cultural curiosity etc. Interpersonal Motivation: meeting new people, VFR, etc Status and Prestige motivation: business motivation	10
Unit-III	CLASSIFICATION OF HOTELS <ul style="list-style-type: none"> • Size • Star • Location & clientele • Ownership basis • Independent hotels • Management contracted hotel • Chains • Franchise/Affiliated • Supplementary accommodation • Time shares and condominium 	10
Unit -IV	PRACTICAL - Identify the front office equipments. Fill up various performas. Handle telephone and welcome guests.	10

Recommended Books:-

- Bhatia – International Tourism Mgt. ShahshiK Prabha- Tourism Education
- Jagmohan Negi -Tourism Industry - An Introduction Kamra – Basics of Tourism

Course Code : DBLP-102
 Title of the Course : Punjabi (Language-II)

L	T	P	Credits
3	0	0	3

ਕੁੱਲ ਘੰਟੇ : 100

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਾਹਰੀ ਮੁਲਾਂਕਣ : 60 ਘੰਟੇ

ਪਾਸ ਹੋਣ ਲਈ ਘੰਟੇ : 21 ਘੰਟੇ

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ : 40 ਘੰਟੇ

L	T	P	Credit	Weekly Load
3	0	0	3	3

ਸਿਲੇਬਸ

Course Outcomes :

CO -1 ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਵਿਭਿੰਨ ਸੰਕਲਪਾਂ ਦੇ ਰੂਬਰੂ ਕਰਾਉਣਾ

CO2] ਪੰਜਾਬੀ ਸਾਹਿਤ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਦੇ ਵੱਖ-ਵੱਖ ਸੰਕਲਪਾਂ ਦੀ ਜਾਣਕਾਰੀ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਦੇਣੀ। ਭਾਰਤੀ ਅਤੇ ਪੰਜਾਬੀ ਸਾਹਿਤਾਂ ਤੋਂ ਅਲੰਕਾਰਾਂ ਨਾਲ ਵਾਕ ਫੀ ਅਤ ਕਰਾਉਣੀ।

CO -3 ਇਕਾਂਗੀ ਯਾ ਤਰਾ ਵਿਚਲੀਆਂ ਇਕਾਂਗੀਆਂ ਨੂੰ ਸਮਝਣਾ ਤੇ ਵਿਚਾਰ ਕਰਨਾ

CO/PO Mapping												
(S/M/W indicates strength of correlation) S - Strong, M - Medium, W - Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	S	M	S	M	M	M
CO2	S	S	S	S	M	M	S	M	M	M	M	M
CO3	S	S	S	S	S	M	S	M	S	S	M	M
CO4	S	S	S	S	S	M	S	M	M	S	S	S

ਪਾਠਕ੍ਰਮ

ਤਾਗ—ੳ

ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਪ੍ਰਵਿਰਤੀਆਂ/ਕਾਵਿਧਾਰਾਵਾਂ ਤੇ ਪ੍ਰਪਤੀਆਂ

ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ (1901—2000), ਸੰਪਾ. ਡਾ. ਯੋਗਰਾਜ ਅਤੇ ਡਾ. ਜਸਵਿੰਦਰ ਸਿੰਘ

ਕਵਿਤਾ ਦੇ ਰੂਪ : ਗੀਤ, ਗਜਲ, ਵਾਰ ਅਤੇ ਖੁੱਲ੍ਹੀ ਕਵਿਤਾ: ਪਰਿਭਾਸ਼ਾ, ਪ੍ਰਕਿਰਤੀ ਅਤੇ ਤੌਤ

ਭਾਗ ਅ

ਇਕਾਂਗੀ ਯਾਤਰਾ (ਇਕਾਂਗੀ ਸੰਕ੍ਰਿਹਿ) ਸੰਪਾ : ਡਾ. ਰਘਬੀਰਸਿੰਘ ਤੇ ਡਾ. ਸਤੀਸ਼ ਕੁਮਾਰਵਰਮਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ

ਭਾਰਤੀਕਾਵਿਸ਼ਾਸਤਰਾਂਨਾਲ ਸੰਬੰਧਤ ਮੂਲ ਸੰਕਲਪ: ਪੁਨੀ (ਅਭਿਧਾ, ਲਕਸ਼ਣਾਵਿਅਜੰਨਾ) ਰਸ (ਭਾਵ, ਸਥਾਈਭਾਵ, ਸਾਧਾਰਨੀਕਰਨ) ਤੇ ਅਲੰਕਾਰ (ਉਪਮਾ, ਰੂਪਕ, ਅਤਿਕਥਨੀ, ਅਨੁਪਾਸ, ਵਿਸ਼ਟਾਂਤ)

ਭਾਗ ਬ

ਉਪਰੋਕਤਸਿਲੇਬਸ ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂਵਾਲੇ ਪ੍ਰਸ਼ਨ

ਸਹਾਇਕ ਪੁਸ਼ਤਕਾਂ

1. ਕਰਮਜੀਤ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਾਵਿ ਧਾਰਾਵਾਂ ਦੇ ਵਿਚਾਰਧਾਰਾਈ ਆਧਾਰ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ
2. ਸਤਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਕਾਵਿਰੂਪ ਅਧਿਐਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ
3. ਬਲਜੀਤ ਕੌਰ, ਪੰਜਾਬੀ ਰੰਗਮੰਚ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਤੇ ਇਤਿਹਾਸ, ਈਪਕ ਪਬਲਿਸ਼ਰਜ਼
4. ਹਰਿਭਜਨ ਸਿੰਘ ਭਾਟੀਆ, ਦੀਹਵੀਂ ਸਦੀ ਦੀ ਪੰਜਾਬੀ ਆਲੋਚਨਾ ਦਾ ਸਰੂਪ, ਭਾਰਤੀ ਸਾਹਿਤ ਅਕਾਦਮੀ, ਦਿੱਲੀ
5. ਹਰਿਭਜਨ ਸਿੰਘ ਭਾਟੀਆ, ਚਿੰਤਨਪੁਨਰਚਿੰਤਨ, ਚੌਥੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2010
6. ਸੁਖਦੇਵ ਸਿੰਘ, ਡਾ., ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਕਾਵਿ-ਸ਼ਾਸਤਰ, ਆਰਸੀ ਪਬਲਿਸ਼ਰਜ਼ਦਿੱਲੀ, 1997
7. ਸੁਖਦੇਵ ਸਿੰਘ, ਡਾ. (ਸੰਪਾ.), ਮਾਰਕਸਵਾਦੀ ਸਾਹਿਤ ਚਿੰਤਨ: ਸਮਕਾਲੀ ਸਰੋਕਾਰ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਅਕਾਡਮੀ, ਲੁਧਿਆਣਾ, 2003
8. ਕਰਨੈਲ ਸਿੰਘ ਬਿੰਦ (ਸੰਪਾ.), ਸਾਹਿਤ ਅਧਿਐਨ ਪ੍ਰਣਾਲੀਆਂ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ
9. ਕੁਲਵੰਤ ਸਿੰਘ, ਨਵਆਲੋਚਨਾ: ਬਦਲਦੇ ਪਰਿਪੇਖ, ਚੌਥੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2010
10. ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼ਸਿੰਘ, ਭਾਰਤੀ ਕਾਵਿ-ਸ਼ਾਸਤਰ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪਲੁਧਿਆਣਾ

Course Code : DBLH-102
Title of the Course : Hindi (Language-II)

L	T	P	Credits
3	0	0	3

संकाय -सभी संकायों के लिए
Subject - Hindi Language 2
Code: DBLH-201

पाठ्यक्रम

कुलअंक: 100
आंतरिकमूल्यांकन: 40 अंक
लिखितपरीक्षा: 60 अंक

पास प्रतिशत: 35
आंतरिक मूल्यांकन में पास होने के कुल अंक: 14
लिखित परीक्षा में पास होने के लिए कुल अंक: 21
समय: 3 घण्टे

पाठ्यक्रम

1. हिन्दी भाषा का अध्ययन

- क. हिन्दी का स्वरूप परिचय, हिंदी की उपभाषाओं की बोलियों का सामान्य परिचय, पश्चिमी हिंदी और पूर्वी हिंदी की पारस्परिक तुलना।
- ख. अवधि का साहित्यिक भाषा के रूप में विकास, अवधि की ध्वन्यात्मक एवं रूपात्मक संरचना
- ग. ब्रजभाषा का साहित्यिक भाषा के रूप में विकास, अवधि की ध्वन्यात्मक एवं रूपात्मक संरचना

1. मानक हिंदी

- क. मानक हिन्दी और खड़ी बोली में अंतर
- ख. मानक हिंदी की ध्वनियां
- ग. मानक हिंदी में भाव्य भंडार
- घ. मानक हिंदी की रूप संरचना-संज्ञा, सर्वनाम, विशेषण, क्रिया, क्रिया विशेषण, उपसर्ग, प्रत्यय एवं अव्यय
- ङ. मानक हिंदी की वाक्य संरचना-वाक्य की परिभाषा, वाक्य के प्रकार
- छ. हिंदी: राजभाषा के रूप में

अध्ययन के लिए सहायक पुस्तकें:

1. बाबूराम सक्सेना— सामान्य भाशाविज्ञान, हिंदी साहित्य सम्मेलन, इलाहाबाद।
2. भोलानाथ तिवारी— भाशाविज्ञान, किताबमहल, इलाहाबाद।
3. देवेन्द्रनाथ भार्मा— भाशाविज्ञान की भूमिका, राधाकृष्ण प्रकाशन, नई दिल्ली।
4. विवनाथ प्रसाद— भाशा, मोतीलाल बनारसीदास, दिल्ली।
5. सुनीति कुमार चटर्जी— भारतीय आर्य भाशाएं और हिंदी।

Course Code : DBLU-102
Title of the Course : Urdu (Language-II)

L	T	P	Credits
3	0	0	3

Section A

(سوال ۱)

مندرجہ ذیل اصناف کے متعلق کتاب اردو شاعری ایک مطالعہ میں سے صحیح سی۔ کیو سوال جواب پوچھے جائیں گے۔

- ۱۔ غزل
- ۲۔ نظم

Section B

(سوال ۲، ۳، ۴، ۵)

مندرجہ ذیل نظموں کے متعلق سوالات کے جوابات اور شکل الفاظ کے معنی پوچھے جائیں گے۔

- ۱۔ اہتا
- ۲۔ تان گل
- ۳۔ کشمیر
- ۳۔ قوی گیت
- ۵۔ ٹار میں تیری گیلیاں پر

Section C

(سوال ۷، ۸، ۹)

7 شاعری کی دو اہم اصناف غزل یا نظم میں سے کسی ایک پر مختصر نوٹ لکھنا ہوگا۔

(مختصر تعریف، آغاز و ارتقا)

8. مندرجہ ذیل نظموں میں سے کسی ایک کا خلاصہ یا مرکزی خیال لکھنا ہوگا۔

(دی گئیں تین نظموں میں سے کسی ایک کا مرکزی خیال یا خلاصہ لکھنا ہوگا۔)

- ۱۔ اہتا
- ۲۔ تان گل
- ۳۔ کشمیر

۳۔ قوی گیت

۵۔ ٹار میں تیری گیلیاں پر

9. مندرجہ ذیل شعروں کی غزلوں کے اشعار کی آسان الفاظ کی تخریج کرنی ہوگی۔

(دیئے گئے پانچ اشعار میں سے کسی تین کی تخریج کرنی ہوگی۔)

- ۱۔ مرزا غالب
- ۲۔ فیض احمد فیض
- ۳۔ جگر مراد آبادی

Recommended Books :

- ۱۔ اردو نصاب (حصہ دوم) ایچ کیشنل بک ہاؤس، علی گڑھ
- ۲۔ اردو شاعری ایک مطالعہ براؤننگ، ممبئی، کولہ
- ۳۔ اردو ادب کی تاریخ ایچ کیشنل بک ہاؤس، علی گڑھ



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce
Session: 2023-24
B.Com Second Year– Third Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C	Exams Hrs.
1	BCOM-301	Financial Management	Theory	40	60	100	3	0	0	3	3
2	BCOM-302	Corporate Accounting-I	Theory	40	60	100	3	0	0	3	3
3	BCOM -303	Banking and Insurance	Theory	40	60	100	3	0	0	3	3
4	DBES-101	Environmental Science	Theory	40	60	100	3	0	0	3	3
5	DBAI-101	Artificial Intelligence	Theory	40	60	100	4	0	0	4	3
6	DBCW-101	Creative Writing and Literature	Theory	40	60	100	3	0	0	3	3
7	DESI-301	Employability Skills Intermediate	Practical	40	60	100	0	0	4	2	2
Total				280	420	700	19	0	4	21	
Optional Elective–(Any One)											
8	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable

EVS: Environment Studies,

NCC:National Cadet Corps, NSS: National Service Scheme

For NCC/NSS: -These are Elective Subjects and Students will be selected for these courses on the Basis of Availability of Seats.

Course Code : **BCOM-301**
Title of the Course : **Financial Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

To help the students to develop cognizance of the importance of Financial Management in corporate valuation. To enable students to describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner. To 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.

Upon completion of this course, the student will be able to:

CO1: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure.
CO2: Analyze the complexities associated with management of cost of funds in the capital Structure
CO3: Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate.
CO4: Demonstrate how risk is assessed

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	S	S	M	S	S	M	M
CO2	S	S	M	S	S	S	S	M	S	S	M	M
CO3	S	S	M	S	S	S	S	M	S	S	M	M
CO4	S	S	M	S	S	S	S	M	S	S	M	M

Unit	Course outlines	Hour(s)
UNIT-I	Financial Management : Financial goals; Profit vs. wealth maximization; Finance functions; investment, financing, and dividend decisions, Financial planning	10
	Cost of Capital: Significance of cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; Combined (weighted) cost of capital.	10
UNIT-II	Capital Budgeting: Introduction, meaning, Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison Capital rationing.	10
	Working Capital: introduction, meaning, nature of working capital, significance of working Capital, Operating cycle and factors determining of Working Capital requirements	8
	Management of Working Capital: Management of cash, Management of receivables, Management of inventories.	7
	Total Hours	45

Reference Books:

- Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2008, www.academia.edu
- Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi, 2008, www.amazon.in
- Khan M.Y. and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi, 2011, www.abebooks.com, ISBN 10: 007106785X / ISBN 13: 9780071067850
- Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi, 1984, <https://trove.nla.gov.au/work/18663832>
- Pandey I.M: Financial Management: Vikas Publishing House, New Delhi, www.vikaspublishing.com, ISBN: 9789325982291
- Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.

Course Code : **BCOM - 302**
Title of the Course : **Corporate Accounting-I**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course aims to give overview of Impact of Company Accounts; to understand and appreciate the Provisions of the companies’ act 1956; and to give them an exposure to calculate the value of Goodwill and shares.

Upon completion of this course, the student will be able to:

CO1: Describe the provisions of Companies Act 2013
CO2: Understand Equity Share Capital.
CO3: Understand Underwriting of Shares and Debentures
CO4: Evaluate and explain company final accounts

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	M	M	W	W	S	M
CO2	M	M	M	S	M	M	W	W	S	W	M	W
CO3	M	S	M	M	M	W	M	M	S	M	M	M
CO4	S	W	S	S	S	M	M	W	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Company accounts: Meaning of company as per Companies Act, 2013, Characteristic of a company, Kinds of companies, Formation, Commencement, Share capital, Type of shares, Stock, Employee stock option plan, Sweat equity shares.	7
	Equity Share Capital: Issue, Subscription, Allotment, Expansion of share capital, Calls on shares, Forfeiture, Reissue, Surrender, Issue of share for purchase of asset.	6
	Redemption of preference shares/Debentures: Meaning, Procedure, Methods, Types, Differences, latest SEBI guidelines for issue and redemption of debentures/preference share, Creation of capital redemption reserve account.	7
Unit-II	Buy Back of Share: Meaning, Source of funds for buy back, Buy back from whom, Conditions and treatment of buy back shares.	5
	Final accounts of companies: Preparation, presentation and publication, General instructions for preparation of balance sheet and statement of profit & loss (Schedule VI).	7
	Underwriting of shares and debentures: Types of underwriting, Disclosure, Underwriting commission, liability of the underwriter, Accounts of underwriters.	6
	Right shares and bonus shares: Provisions of Companies Act, 2013 regarding issue of bonus shares and right shares, Reserves availability for issue of bonus shares, Valuation of rights.	7
	Total lectures	45

Reference Books:

- R L Gupta and Radhaswamy, Advanced Accountancy, Volume II S. Chand (2015)
- Maheshwari and Maheshwari, Advanced Accountancy, Volume II (2018)
- Shukla, Grewal and Gupta, Advanced Accounts, Volume II, S. Chand (2017)
- Hanif and Mukherjee, Corporate Accounting (2015)
- TMH Tulsian, P C, Advanced Accounting, Volume 1 (2000)

Course Code : BCOM-303
Title of the Course : Banking and Insurance

L	T	P	Credit
3	0	0	3

Course Outcomes:

This Course provides the knowledge about various concepts like Indian Banking system & structure, types of accounts and customers. It introduce Insurance, Insurance documents, Role and responsibilities IRDA, Provisions of Insurance Act 1938.

Upon completion of this course, the student will be able to:

CO1: Gain institutional and practical knowledge of Banking and Insurance.
CO2: Attain knowledge about the structure and new emerging trends in Indian banking system
CO3: Asses and analyze the working of Insurance companies according to the prescribed provisions given by the Insurance Regulatory and Development Authority of India
CO4 : Describe Key functions & role of Banking & Insurance in economy

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Indian Banking System: Introduction and structure, types of banks, functions of banks, role of commercial banks in economic development.	8
	Reserve Bank of India: Role and functions and techniques of credit control (Qualitative and Quantitative techniques). Recent Monetary policy of RBI.	7
	Banking Sector Reforms: Latest developments in banking sector in India, Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer-(RTGS & NEFT) and Core Banking.	8
Unit-II	RBI Guidelines On Internet Banking, Challenges faced by Indian Banking, Revised NPA Norms-Grievance Mechanism and Banking Ombudsman.	7
	Insurance: meaning definition and its nature and scope of insurance, Functions of Insurance, classification of insurance, principles of insurance.	8
	Importance of Insurance, Features of Life and Non-Life Insurance regulatory and development authority Introduction, main provision, Duties , power and functions of IRDA Act.	7
	Total Lectures	45

Reference Books:

1. J.N. Jain & R.K. Jain: Modern Banking and Insurance, Regal Publications
2. A.Ranga Reddy,C.Rangarajan:Rural Banking and Overdues Management, Mittal Publications
3. Madhu Vij: Management of Financial Institutions in India, Anmol Publications.
4. U.C. Patnaik : Rural Banking in India, Anmol Publications.
5. Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya PublishingHouse.
6. V.K. Gupta: Management of Financial Institutions in India, Radha Publications

Course Code : **DBES-101**
Title of the Course : **Environmental Science**

L	T	P	Credits
3	0	0	3

Course Outcomes:

CO1: Developing an attitude of concern for the environment.
CO2: Motivating public to participate in environment protection and environment improvement.
CO3: Acquiring skills to help the concerned individuals in identifying and solving environmental problems
CO4: Striving to attain harmony with Nature.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	W	W	W	S	W	M	W	S	M	S	S
CO2	S	M	M	S	S	W	M	W	S	M	M	S
CO3	S	M	M	S	S	W	M	W	S	M	M	S
CO4	S	M	M	S	S	W	M	W	S	M	M	S

Unit	Course outlines	Lectures
1.	<p>The Multidisciplinary Nature of Environmental Studies Definition, scope and importance Need for public awareness.</p>	2
2.	<p>Renewable and Non-renewable Resources Natural resources and associated problems. (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case studies. (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>	8
3.	<p>Eco systems Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem:(a) Forest ecosystem(b) Grassland ecosystem(c) Desert ecosystem(d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estauries)</p>	6
4.	<p>Biodiversity and Its Conservation Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.</p>	8
5.	<p>Environmental Pollution</p>	8

	<p>Definition</p> <p>Causes, effects and control measures of a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards</p> <p>Solid waste management: Causes, effects and control measures of urban and industrial wastes.</p> <p>Role of an individual in prevention of pollution.</p> <p>Pollution case studies.</p> <p>Disaster management: Floods, earthquake, cyclone and landslides.</p>	
6.	<p>Social Issues and the Environment</p> <p>From unsustainable to sustainable development.</p> <p>Urban problems related to energy.</p> <p>Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case studies.</p> <p>Environmental ethics: Issues and possible solutions.</p> <p>Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.</p> <p>Wasteland reclamation.</p> <p>Consumerism and waste products.</p> <p>Environment Protection Act.</p> <p>Air (Prevention and Control of Pollution) Act.</p> <p>Water (Prevention and Control of Pollution) Act.</p> <p>Wildlife Protection Act.</p> <p>Forest Conservation Act.</p> <p>Issues involved in enforcement of environmental legislation.</p> <p>Public awareness.</p>	6
7.	<p>Human Population and the Environment</p> <p>Population growth, variation among nations.</p> <p>Population explosion—Family Welfare Programme. Environment and human health.</p> <p>Human rights.</p> <p>Value education.</p> <p>HIV/AIDS.</p> <p>Women and Child Welfare.</p> <p>Role of Information Technology in environment and human health. Case Studies.</p>	3
8.	<p>Field Work</p> <p>Visit to a local area to document environmental assets—river/forest/grassland/hill/ mountain.</p> <p>Visit to a local polluted site—Urban/Rural/Industrial/Agricultural.</p> <p>Study of common plants, insects, birds.</p> <p>Study of simple ecosystems—pond, river, hill slopes, etc.</p>	5
	Total lectures	45

Recommended Texts:

- Environmental Studies For Undergraduate Courses by Erach Bharucha

Reference Books:

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, the Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380013, India, Email: mapin@icenet. Net (R).
- Carter, W. Nick (1992). Disaster Management: A Disaster manager's handbook. ADB Publication, Manila.
- De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media

Course Code : DBAI-101
Title of the Course : Artificial Intelligence

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1: Understand and implement Natural versus Artificial Intelligence
CO2: Apply Reasoning under certainty and AI Language.
CO3: Implement Artificial Intelligence techniques. Clarification in the Concepts of Non-Monotonic reasoning: Truth Maintenance Systems
CO4: Manage projects in multidisciplinary environments for the society.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	W	W	W	S	W	M	W	S	M	S	S
CO2	S	M	M	S	S	W	M	W	S	M	M	S
CO3	S	M	M	S	S	W	M	W	S	M	M	S
CO4	S	M	M	S	S	W	M	W	S	M	M	S

Unit	Course Outlines
Unit I	Introduction to AI: Definitions, Basic Elements of AI, Application Areas
	Natural versus Artificial Intelligence, Turing test for the systems.
	Problem Formulation: Defining problem as a state space search,
	Problem reduction, problem characteristics, Production Systems. Blind Search Techniques: Depth First Search & Breadth First Search
	Heuristic Search Techniques: Hill climbing, Best First Search & Optimal A* search
Unit II	Reasoning under certainty: Introduction to Monotonic Reasoning, Logics: Syntax & Semantics of Propositional logic, Syntax & Semantics of First Order Predicate Logic (FOPL)
	Well Formed Formulae (Wffs), Conversion to Clausal Form, Substitution, Unification & its algorithm, Resolution.
Unit III	Reasoning under uncertainty: Introduction to Non-Monotonic Reasoning, Concepts of Non-Monotonic reasoning: Truth Maintenance Systems (TMS)
	Default Reasoning & Closed World Assumptions. Logics for non-monotonic reasoning: Modal Logics, Temporal Logics & Fuzzy Logics.
	Knowledge Acquisition, Knowledge Organization & Knowledge Representation.
	Knowledge Representation Schemas: Semantic Nets
Unit IV	Learning in AI: Definition, types of learning.
	Expert System: Architecture and components of an expert system, Applications.
	Natural language processing: Features of natural language, Steps in Natural Language Processing

TEXT BOOKS:

1. E. Rich and K. Knight, " Artificial Intelligence", Tata McGraw Hill Publications
2. Dan W. Patterson, "Introduction to Artificial Intelligence and Expert Systems", PHI.

REFERENCE BOOKS :

- 1.E. Charnaik and D. McDermott," Introduction to artificial Intelligence", Addison-Wesley Publishing Company.
2. Nils J. Nilson, "Principles of Artificial Intelligence", Narosa Publishing Co.
- 3.M. Chandwick and J.A. Hannah, "Expert Systems for Personal Computers", Galgotia Publications Pvt. Ltd.

Course Code : DBCW-101
Title of the Course : Creative Writing and Literature

L	T	P	Credits
3	0	0	3

Course Outcomes:

CO1: To acquaint the learners with ideas related to the art of creative writing.
CO2: To help learners understand the principles of creative writing
CO3: To hone the creative and critical faculties of the learners.
CO4: To give practice to the learners of the various forms of creative writing.

Unit	Course outlines	Lecture(s)
Unit-I	Reference to the Context from poetry and prose. Two out of four passages to be attempted. Poetry Section: Song 36 from Gitanjali From Home coming Myriad-Winged Bird I Know Why the Caged Bird Sings	10
	Short Questions from poetry to be attempted in 50-60 words. Prose Section: Spoken English and Broken English Principles of Good Writing The Conjuror's Revenge I Have A Dream	10
	Essay Type Questions from prose to be attempted in 100-150 words.	10
Unit-II	1. Paragraph Writing: One out of three to be attempted 2. Letter Writing: One out of two to be attempted 3. Comprehension of passage from prose text 4. Grammar: Tenses, Voice, Determiners, Modals, Antonyms 5. Translation from Punjabi/Hindi to English.	15
	Total Lectures	45

References Book :

1. Abrams, M.H. *Glossary of Literary Terms*. Wadsworth Publishing Company, 2005.
2. Bell, James Scott. *How to Write Dazzling Dialogue*. Compendium Press, 2014.
3. Bell, Julia and Magrs, Paul. *The Creative Writing Course- Book*, Macmillan, 2001

Course Code : **DESI-301**
Title of the Course : **Employability Skills Intermediate**

L	T	P	Credits
0	0	4	2

Course Outcomes:

The course is designed to Achieve superior outcomes of placement, retention and progression of students through 21' century employability skills' training and assessment.

Skills development network shall provide Vocational curricula and e-content for high quality employability and work skills training through an online learning platform



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme & Syllabus

For
Program: Bachelor of Commerce
Session: 2023-24

B.Com Second Year – Fourth Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C	Exam Hrs.
1	BCOM-401	Business Environment	Theory	40	60	100	3	0	0	3	3
2	BCOM-402	Corporate Accounting-II	Theory	40	60	100	3	0	0	3	3
3	BCOM-403	Operation Research	Theory	40	60	100	3	0	0	3	3
4	BCOM-404	Company Law	Theory	40	60	100	3	0	0	3	3
5	BCOM-405	Management Accounting	Theory	40	60	100	3	0	0	3	3
6	BCOM-406	Financial Literacy	Theory	40	60	100	3	0	0	3	3
7	BCOM-407	Industrial Training	Practical	--	100	100	0	0	8	4	N.A
8	DBCE-101	Community Engagement and service	Practical	40	60	100	0	0	2	1	3
Total				280	520	800	18	0	10	23	
Optional Elective–(Any One)											
9	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable
NCC:National Cadet Corps, NSS: National Service Scheme

For NCC/NSS: -These are Elective Subjects and Students will be selected for these courses on the Basis of Availability of Seats.

Summer Industrial Training of 4-6 weeks in a relevant Industry after 4thSemester Examinations during summer break. Training report by the student to be submitted within in one week of start of 5thSemester.Viva-Voce examination to be held within 3-weeks of the start of 5thsemester.

After the successful Completion of Two years / 4 Semesters with training and leave the program, Student will be Awarded Diploma in Commerce

Course Code : **BCOM-401**
Title of the Course : **Business Environment**

L	T	P	Credit
3	0	0	3

Course Outcomes:

This Course is designed to analyse the overall business environment and evaluate its various components in business decision making and provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena. Emphasis will be placed upon the manager’s social and environmental responsibilities to a wide variety of stakeholders, including employees, customers and the public. Upon completion of this course, the student will be able to:

CO1: Identify and evaluate the complexities of business environment and their impact on the business.
CO2: Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.
CO3: Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.
CO4: Understand the Industrial functioning and strategies to overcome challenges in competitive markets.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Business Environment: Definition, significance and nature of business environment; Elements of environment: internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.	10
	Economic Environment of Business: Significance and elements of economic environment. Economic systems and business environment. Political environment, How it effects the business.	9
Unit-II	International Environment: Multinational corporations: Foreign collaborations and Indian business; Non-resident Indians and corporate sector;	9
	International economic institutions: WTO, World Bank, IMF and their importance to Indian Economy. Economic planning in India;	8
	Government Policies: Industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization.	9
	Total Hours	45

Reference Books:

- Francis Cherunilam : Business Environment (2018)
- K. Ashwathapa : Business Environment (2014)
- RudraDutt: Indian Economy (1970)
- Kuchhal S.C. : Industrial Economy of India (1969)

Course Code : **BCOM - 402**
Title of the Course : **Corporate Accounting-II**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the various concepts like Account of holding company, valuation of goodwill, profit prior incorporation and liquidation of company.

Course outcome: Students will be able to

C01: Understand and describe accounting procedures followed by the companies.
C02: Learn skills about accounting standards.
C03: Describe the process of valuation of goodwill.
C04: Analyze holding company accounts, profit prior incorporation and liquidation of company.

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	M	M	W	W	S	M
CO2	M	M	M	S	M	M	W	W	S	W	M	W
CO3	M	S	M	M	M	W	M	M	S	M	M	M
CO4	S	W	S	S	S	M	M	W	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Accounts of holding companies: meaning, advantages and disadvantages of holding company, financial statement of holding and subsidiary companies, presentation of consolidated financial statements, scope and advantages of consolidation of financial statements,	10
	Minority interest, treatment of capital profit and revenue profit, treatment of unrealized profit.	6
	Valuation of goodwill: nature, features, types and classes of goodwill, methods of valuing goodwill, arbitrary assessment, capitalization of expected net profit, certain number of years purchase of past average profits, super profit methods.	7
Unit-II	Profit prior to incorporation: meaning, need, Ascertainments of profit or loss prior to incorporation, Treatment of loss prior to incorporation, Calculations of sales ratio, Calculations of weighted time ratio, Practical.	5
	Liquidation of companies: introduction, meaning, difference between insolvency and liquidation, modes of liquidation, order of payment, statement of affairs, procedure of preparation of statement of affairs, detail of list A,B,C,D,E,F,G,H, surplus and deficiency accounts,	8
	Liquidator's final account, liquidator's remuneration, receiver for debenture holders" list of contributories.	9
	Total Lecture	45

Reference Books:

- Advanced Accounts:-Shukla and Grewal, (S. Chand & Co. New Delhi.) (2017)
- Financial Accounting:-Maheshwari S. N.,(Vikas Publishers, New Delhi.) (1993)

Course Code : **BCOM-403**
Title of the Course : **Operation Research**

L	T	P	Credi t
3	0	0	3

Course Outcomes:

To create impact selected statistical tools and techniques for an effective resource management upon completion of this course; the student will be able to:

CO1: Explain the meaning and scope of operation research
CO2: Exhibit practical understanding to Linear programming problems
CO3: Describe and solve practical transportation and assignment problems
CO4: Display knowledge of network analysis

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Introduction to Operation Research: Meaning, History, Operation research in India, Features, Approaches of O.R, Application, Techniques and Limitation of O.R. Linear programming problems (LPP) (formulation and graphic and Simplex method)	9
	Assignment Problems: Introduction, Minimization and Maximization problems, Travelling Salesman problems, unbalanced assignment problems.	10
	Transportation Problems: Meaning, Assumptions, Terminology, Methods; Feasible solution (NWCM, LCM, VAM), Optimal solution (Stepping stone method, MODI method), Unbalanced Transportation problem, Degeneracy	9
Unit-II	Sequencing Problems: Introduction, assumptions, types, Processing 'N' jobs through one machine, two machines. Network analysis- PERT and CPM: introduction, meaning, history of PERT and CPM analysis, objectives of network analysis	8
	Game Theory: Introduction, Significance, Limitations, Strategies, Pure strategies Practical's, Mixed Strategy: - Practical's (Odds method, dominance method, sub-game method, equal gain method).	9
	Total Hours	45

Reference Books:

- Operations Research: P.K. Gupta & D.S. Hira, S. Chand & Co. Ltd., New Delhi (2001)
- Operations Research: H.A. Taha, Prentice Hall of India, New Delhi (1999)
- Operations Research: C.K. Mustafi, New Age International Pvt. Ltd., New Delhi (2000)
- Operations Research for Management: M.P. Gupta & J. K. Sharma, Mayoor Paperbacks, Delhi (2000)

Course Code : **BCOM-404**
Title of the Course : **Company Law**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the scope and objectives of provisions prescribed under Companies Act 2013

Course Outcomes: Student will be able to.

CO1: Acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions or company act-2013
CO2: Understand the importance of doctrine of ultra virus and doctrine of indoor management
CO3: Exhibit knowledge about the meaning, kinds, process and raising of share capital under Companies act 2013
CO4: Describe the definition, appointment procedure, rights and duties of directors, members and shareholders

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	W	M	W	W	S	W	M	W
CO3	S	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Hour(s)
Unit-I	Introduction: Definition & nature of Company, types of Companies Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies	8
	Formation of Company: Promotion & Registration, Pre-incorporation Contract and Provisional Contracts.	6
	Prospectus: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultravires, Doctrine of Indoor Management, Prospectus-Meaning and Statement in Lieu of Prospectus, Red-Herring Prospectus.	9
Unit-II	Share Capital – Share capital, Allotment of shares, definition of share, Share warrant, Share certificate, Difference between share & stock, Calls on shares, Types of shares	8
	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.	9
	Winding Up -Concept and Modes.	5
	Total Hours	45

Reference Books:

- Fernando. A.C, Corporate Governance-Principles, Policies and Practices, Pearson Education, New Delhi (2006)
- PrakashPandya& R. Balakrishnan, Compliance Guide to Corporate Governance, Taxmann’s Allied Services Ltd (2010)
- Joshi Vasudha, Corporate Governance, The Indian Scenario, Foundation Books (2004)
- Solomon Hill, Corporate Governance and Accountability, LisNexis, Uk (2000)

Course Code : **BCOM – 405**
Title of the Course : **Management Accounting**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the various concept like Management Accounting, Financial statements, Fund flow Analysis, Cash flow Analysis, Financial statements Analysis. Students will be able to:

CO1: Describe the concept of management accounting and importance of management accounting for organizations.
CO2: Analyze and explains fund flow statements including working capital management and cash flow analysis.
CO3: Understand concept of break-even and unit contribution margin, margin of safety, security ratio, and profit margin concepts.
CO4: Describe the concept of financial statements Analysis and apply it for better decision making

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	M	M	W	W	S	M
CO2	M	M	M	S	M	M	W	W	S	W	M	W
CO3	M	S	M	M	M	W	M	M	S	M	M	M
CO4	S	W	S	S	S	M	M	W	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit- I	Management Accounting: Meaning , Definition , Nature , Objectives , Scopes and functions of Management Accounting , Management Accounting and Financial Accounting , Management and Cost accounting ; Utility of Management Accounting , Role of Management Accounting in Decision Making ; Management Accounting in Tools ; Advantages and Limitations of Management Accounting.	10
	Financial Statements: Concept, Nature, Objectives of Financial Statement, Types of Financial Statement, Limitations of Financial Statement; Analysis and Interpretation of Financial Statement: Objectives, Types and Methods of Financial Statement Analysis.	6
	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios, turnover ratios, liquidity ratios, solvency ratios, calculation and interpretation of ratios, advantages of ratio analysis and limitations of accounting ratios.	7
Unit -II	Funds Flow Analysis: Concepts of Funds , Sources and Uses of Funds ,Concepts of Flows , Funds Flow Statement , Managerial Uses of Funds Flow Analysis , Statement of changes in Working Capital , Funds FlowStatements.	
	Cash Flow Analysis: meaning, classification of cash flows from operating, investing and financing activities, comparison between fund flow and cash flow statement, limitations of cash flow statement.	8
	Financial Statement Analysis: meaning and concept of financial analysis, objective and importance of financial statement, types of financial analysis, comparative statement, common size statement, trend analysis	9
	Total lectures	45

Reference books:

- Management Accounting by IM Pandey (1994)
- Management Accounting by Malya L
- Management Accounting by Khan and Jain (1986)

Course Code : **BCOM- 406**
Title of the Course : **Financial Literacy**

L	T	P	Credi t
3	0	0	3

Course Outcomes: The course is designed to enhance the students’ financial skills.

CO1: Describe the importance of financial literacy and list out the institutions providing financial services;
CO2: Prepare financial plan and budget and manage personal finances
CO3: Open, avail, and manage/operate services offered by banks and post offices
CO4: Plan for life insurance and property insurance & select instrument for investment in shares

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M

Unit	Course outlines	Lecture(s)
Unit-I	Introduction to Financial Literacy Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services	7
	Financial Planning and Budgeting Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget; Procedure for financial planning and preparing budget; avenues for savings from surplus.	10
Unit-II	Banking Services : Types of banks; Banking products and services – Types of bank deposit accounts.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Varioustypes of loans – short term, medium term, long term, micro finance, and related interest rates offered by various nationalized banks and post office; Cashless banking , e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman. Unified Payment Interface (UPI).	10
	Post Office Financial Services Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO)	8
	Protection and Investment Related Financial Services Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Property Insurance: Policies offered by various general insurance companies. Postal Life Insurance and RuralPostal Life Insurance (PLI/RPLI).Housing Loans under Pradhan MantriAwas Yojana – Rural and Urban. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – Mutual	10

	Fund – SIP.	
	Total lectures	45

Reference Books:

- Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt.Ltd.
- Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers.Indiana: universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). Financial Planning. New Delhi: SagePublications India Pvt. Ltd.
- Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Course Code : **BCOM-407**
Title of the Course : **Industrial Training**

L	T	P	Credit
0	0	8	4

Summer Industrial Training of 4-6 weeks in a relevant Industry after 4th Semester Examinations during summer break. Training report by the student to be submitted within one week of start of 5th Semester. Viva-Voce examination to be held within 3-weeks of the start of 5th semester.

Course Code : **DBCE-101**
Title of the Course : **Community Engagement and Services**

L	T	P	Credit s
0	0	2	1

Course Outcomes:

After completing this course student will be able to Gain an understanding of rural life, culture and social realities, appreciate significant contributions of local communities to Indian society and economy, learn to value the local knowledge and wisdom of the community, Identify opportunities for contributing to community’s socio-economic improvements

CO1: To develop an appreciation of rural culture, life-style and wisdom amongst students
CO2: To learn about the status of various agricultural and rural development programm
CO3: To understand causes for rural distress and poverty and explore solutions for the same
CO4: To apply class room knowledge of courses to field realities and there by improve quality of learning

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	M	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	M	S	M	S	M	S	M	S	M
CO4	S	S	S	M	S	M	S	M	S	M	S	M

Module	Course outlines	Lecture(s)
1.	Appreciation of Rural Society Rural life style, rural society, caste and gender relations, rural values with respect to community, nature and resources, elaboration of ‘soul of India lies in villages’ (Gandhi), rural infrastructure	8
2.	Understanding rural economy & livelihood Agriculture, farming, landownership, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets	8
3.	Rural Institutions Traditional rural organizations, Self-help Groups, Panchayati raj institutions (Gram Sabha, Gram Panchayat, Standing Committees), local civil society, local administration	8
4.	Rural Development Programmes History of rural development In India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swatchh Bharat, PMA was Yojana, Skill India, Gram Panchayat Decentralized Planning, NRLM, MNREGA, etc.	8
	Total Lectures	32

Reference Books:

- Singh, Katar, Rural Development: Principles, Policies and Management, Sage Publications, New Delhi, 2015.
- A Handbook on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj studies, 2002.
- M.P.Boraian, Best Practices in Rural Development, Shanlax Publishers, 2016.

Journals:

- Journals of Rural development, (published by NIRD & PR Hyderabad)
- Indian Journal of Social Work, (by TISS, Bombay)
- Indian Journal of Extension Education (by Indian Society of Extension Education)
- Journal of Extension Education (by Extension Education Society)
- Kurukshetra (Ministry of Rural Development, GoI)
- Yojana (Ministry of Information and Broadcasting GoI)



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce
Session: 2023-24

B.Com Third Year – Fifth Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C	Exams Hrs.
1	BCOM-501	Cost Accounting-I	Theory	40	60	100	3	0	0	3	3
2	BCOM-502	Income Tax	Theory	40	60	100	3	1	0	4	3
3	BCOM-503	Indian Financial System	Theory	40	60	100	3	0	0	3	3
4	BCOM-504	E-Commerce	Theory	40	60	100	3	0	0	3	3
5	BCOM-505	Workshop On Tally-I	Practical	40	60	100	2	0	2	3	3
6	DESA-501	Employability Skills Advance	Practical	40	60	100	0	0	4	2	2
7	XXXX	Elective – III (Any One)	Theory	40	60	100	3	0	0	3	3
Total				280	420	700	17	1	6	21	
Elective – III (Any One)											
8	BCOM-506/ BCOM- 507	Accounting & Finance	Theory	40	60	100	3	0	0	3	3
	BCOM-508/ BCOM- 509	Banking & Insurance									
	BCOM-510/ BCOM- 511	Business Analytics									
Optional Elective–(Any One)											
9	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

Choose any one elective course from the following

Elective-III

Accounting & Finance	
BCOM-506	Stock Market Operations
BCOM- 507	Financial Derivatives

Banking & Insurance	
BCOM-508	Banking Services Management
BCOM- 509	Insurance Services Management

Business Analytics	
BCOM-510	Introduction to Business Analytics using MS Excel
BCOM- 511	Big Data Fundamentals

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable, NCC:National Cadet Corps, NSS: National Service Scheme

For NCC/NSS: -These are Elective Subjects and Students will be Selected for these courses on the Basis of Availability of Seats.

Course Code : **BCOM - 501**
Title of the Course : **Cost Accounting-I**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course aims to make aware about cost structure and cost elements; various techniques and methods of cost accounting; various aspects of material control, wastage and labour control; classification of overheads & methods of absorption.

Upon completion of this course, the student will be able to:

CO1: Understand Basic Cost concepts, Elements of cost and cost sheet.
CO2: Analyze implications of cost in managerial decisions
CO3: Describe Ascertainment of Material and Labour Cost.
CO4: Understand various methods and techniques cost management

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	M	M	W	W	S	M
CO2	M	M	M	S	M	M	W	W	S	W	M	W
CO3	M	S	M	M	M	W	M	M	S	M	M	M
CO4	S	W	S	S	S	M	M	W	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Cost Accounting: Introduction, meaning, nature and scope of Cost accounting, objectives, advantages and disadvantages, difference between financial accounting and cost accounting, element cost, cost sheet, treatment of stock, the cost concept, cost classification.	8
	Material control: meaning, need for material control, essentials, purchase control, functions of purchase department, store control, types of store, control on issue of material, method of valuing material, techniques of material control, material losses.	7
	Overhead: Meaning, importance, steps, classification, allocation and apportionment on overhead, methods of reapportionment, absorption of overhead, methods of absorption, control of manufacturing & administration overhead, Treatment of certain items, selling and distribution of overhead and its treatment, analysis of control, research and development cost.	8
Unit-II	Job, Batch and Contract Costing: job costing, batch costing, features, comparison.	5
	Process costing: Meaning, features, applications, advantages and disadvantages, principles and elements of process, process loss, normal and abnormal loss, inter process profit.	8
	Joint product and by-product costing: Meaning, objective, method of joint product costing, classification, distinction and accounting of by-product. Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts.	9
	Total lecture	45

Reference Books:

- Cost Accounting:-JawaharLal (Tata Mcgraw, New Delhi) (2009)
- Cost Accounting:- D.K. Mittal (Galgotia Publishing Co.) (2006)
- Cost Accounting:- Dr. T.R.Sikk (Sharma Publications)
- Cost Accounting:- M.N. Arora (Vikash Publishing House) (2013)

Course Code : **BCOM-502**
Title of the Course : **Income Tax**

L	T	P	Credits
3	0	0	3

Course Outcomes: The course is designed to understand the various concepts like Residential status of company and all other person, computation of income from property, computation of income from salaries, profit and gains from business and profession.

Course outcome: Student will be able to:

CO1: Learn and describe the concepts of capital assets, transfer and exemptions of capital assets under income tax.
CO2: Understand the importance of deductions given to the various assesses under the act
CO3: Comprehend the assessment of incomes of various forms of business organizations in the economy.
CO4: Understand the definition, basic concepts, computation and implications of wealth tax in India

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	W	M	S	W	M	S
CO2	S	S	S	S	M	M	W	M	S	W	M	M
CO3	S	S	S	M	S	M	M	S	S	M	M	S
CO4	S	S	M	M	S	M	W	W	M	W	M	M

Unit	Course outlines	Lecture(s)
Unit-I	Concept and Mechanism of Income Tax – Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue, Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income, Incomes which do not form part of Total Income	10
	Computation of Total Income under Salaries, Income from House Property, Profit and Gains of Business or Profession, Capital Gains, Income from Other Sources, Clubbing/Aggregation of Income.	10
Unit-II	Set-off and Carry-Forward of Losses and Deductions from Total Income. Taxation of Individuals, Hindu Undivided Family, Firms and Association of Persons	8
	Tax and Other Special Provisions Relating to Companies. Collection and Recovery of Tax, Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax	9
	Procedure for Assessment , Appeals, Revisions, Settlement of Cases and Penalties & Offences, Provisions concerning Procedure for Filing Returns, Signatures, E-Filing, Penalties and Prosecution	8
	Total lectures	45

Reference books:

- Income Tax by C.A Parul Gupta
- Income Tax and Central Sales Tax Law and Practices by B.B Lal (2008)
- Income Tax by Mehrotra (2016)
- Income Tax by Gaur and Narang (2016)
- Income Tax by Singhania (2020)

Course Code : **BCOM-503**
Title of the Course : **Indian Financial System**

L	T	P	Credits
3	0	0	3

Course Outcomes:

After successful completion of this programme the learners should be able to: Bird's view of the Indian Financial System and in the context of Global Indian Banking System, the constitutions, structure, objectives and working of Indian Financial System, the role and working of capital market, money market, SEBI, RBI and other financial institutions in India.

Upon completion of this course, the student will be able to:

CO1: Exhibit understanding of the operations and developments in financial markets in India.
CO2: Gain an insight into the functioning and role of financial institutions in the Indian Economy
CO3: Understand the different components of a financial system and their role.
CO4: Describe the instruments, participants and operation of the money market

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	W	W	W	S	M	W	S	S
CO2	S	S	M	M	M	W	W	M	S	W	M	M
CO3	S	S	S	W	M	W	W	M	S	S	S	S
CO4	S	M	M	W	W	M	M	M	M	M	S	M

Unit	Course outlines	Lecture(s)
UNIT-I	Financial System: Meaning, Nature, Structure, Role of the Financial system, Financial system and Economic Development, An Overview of Indian Financial system: Financial Institution: Central Bank, organization and functions	10
	Financial Services: nature, types, regulatory framework and major problems faced by Indian financial service sector. Merchant Banking, Mutual Funds	10
	Commercial Banks: Meaning, functions and recent developments in commercial banking, Credit Creation	7
UNIT-II	Financial Markets: Meaning, Nature, Structure, Significance of financial market. Money Market: Meaning, constituents, functions of money market, money market institutions, recent trends in Money Market	10
	Capital Market: Primary Market, Secondary Market, Functions of Capital Market, Methods of issue, stock in primary market	8
	Total lectures	45

Reference Books

- V. Avadhani, Capital market management, Himalaya publishing Home (2011)
- H.R. Machiraju, Merchant banking, third Edition, New age international publishers (2007)
- RudderDatt& K.P.M. Sundharam, Indian Economy, Fortieth Revised Edition, S. Chand &Co. Ltd. (1970)
- M.Y. Khan, Indian financial system, Fourth Edition, Tata McGraw Hill (1980)

Course Code : **BCOM-504**
Title of the Course : **E-Commerce**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to familiarize students with the basic concepts of E-Commerce and its growing applicability in the business world of today.

Course Outcomes: Student will be able to:

CO1: Understand the basic concepts of E-Commerce
CO2: Analyze the impact of E-commerce on business models and strategy.
CO3: Explain the process that should be followed in building an E-commerce presence.
CO4: Identify the key security threats in the E-commerce environment.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	S	W	M	W	W	W	S	M	W	S	S
CO2	S	M	M	S	M	M	W	W	S	S	M	W
CO3	S	S	M	S	M	W	W	M	W	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture (s)
Unit- I	E-Commerce: Introduction, Definition, Benefits, Role of Internet in E-commerce, Impact of E-Commerce on Business Models (Goal Congruence, Value Chain, ICDDT Business Strategy Model), E-Commerce Security, Implications for Accounting Profession	7
	Regulatory Environment: Cryptography Issues, Privacy Issues (Children's Issues, Adults Rights) Web Linking (Inappropriately Referencing a Linked Site, Displaying Information Without Proper Rights, Linking using Framing, Linking using Trademarks in Key Meta Tags, Unauthorized Display of a Registered Trademark Linking to Illegal Files), Domain Name Disputes, Internet Sales Tax, Electronic Agreements & Digital Signatures, Internet Service Providers & International Libel Laws	8
	Electronic Data Interchange (EDI), E-Commerce & Internet: Traditional EDI systems (Origin, Non EDI Systems, Value Added Networks, Partially & Fully Integrated EDI Systems, Benefits of EDI Systems, Data Transfers & Standards, Financial EDI, EDI Systems & Internet, Internet Trading Relationship & its Benefits, Impact of EDI – Internet on the Accounting Profession	6
Unit-II	Risks of Insecure Systems: Risks Associated with Internet Transactions. Internet Associated Risks (Risks to Customers, Risks to Selling Agents), Intranet Associated Risks (Sabotage by Former Employees, Threats from Current Employees), Social Engineering, Risk Associated with Business Transaction Data Transferred between Trading Partners, Risks Associated with Confidentially-Maintained Archival, Master File & Reference Data, Risks Associated with Viruses & Malicious Code Overflows.	7
	E-Commerce & Payment Mechanisms: Set Protocol, SET vs. SSL, Magnetic Strip Cards, Smart Card: E-checks, E-Cash	5
	Intelligent Agents: Definition, Capabilities of Intelligent Agents, Agent Societies, Intelligent Agents & E-Commerce (Online Information Chain, Business to Business, Transaction Negotiation). Limitations of Agents.	6
	Web Based Marketing: 'Business, Marketing & IT Strategy, Congruence, The 4Ps Applied to Internet Marketing, 5th P. Internet Marketing Techniques. Online Advertising Mechanism', Web Site Design Issue Impact of Intelligent Agents on Marketing Techniques.	6
	Total Hours	45

Reference books:

1. E-Commerce by S. Pankaj, A.P.H. Publication, New Delhi.
2. E-Business Revolution by Daniel Amar.
3. E-Commerce, A Manager, Guide by Ravi Kalakota and Andrew B. Whinston.
4. New Directives in E-Commerce by Charles Steinfield, Jaico Publication House, New Delhi.
5. E-Commerce in Indian Banking by T.M. Bhasin Authors Press, New Delhi.

Course Code : **BCOM – 505**
Title of the Course : **Workshop on Tally-I**

L	T	P	Credits
2	0	2	3

Course Outcomes:

This course helps students to work with well-known accounting software. Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally software

Student will be able to:

CO1: Enter the accounting transactions in computerized format and find the financial result of a concern.
CO2: Acquire the skill of financial decision making in a systemized manner.
CO3: Generate accounting and inventory master, vouchers and basic reports in tally.
CO4: Interpret financial statements as well as evaluation of stock at the end.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	M	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	S	S	W	M	S
CO3	S	M	S	S	M	S	S	M	S	M	S	S
CO4	S	M	S	M	S	M	S	S	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Introduction to Accounting, Accounting as an Information System, Accounting concepts and conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations.	10
	Manual Accounting versus Computerised Accounting systems: Special aspects of computerised Accounting, Codification of accounts, Source Documents, Balancing accounts in computerised accounting systems, Trial Balance in computerised accounting systems,	6
	Final accounts in computerised accounting, Bad debts in computerised accounting. Modules and Auditing of Computerised Accounting. Development of Computerised Accounting system.	7
Unit- II	Introduction to Accounting Packages Tally, Salient Features of Tally, Getting Started with Tally: Start Up, Creating company, shutting, altering and deleting company. Gateway of Tally and various options.	5
	Preparation of Ledger Account and Groups creation, Creating, displaying, altering and deleting Ledger Accounts in Tally. Preparation of various Accounting	8
	Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.	9
	Total lectures	45

Reference books:

- Nadhani K.K: Implementing Tally ERP 9, BPB Publications, NewDelhi
- Sharma Neeraj: Computerised Accounting and Business Systems, Kalyani Publishers, Ludhiana.
- Sharma Neeraj: eAccounting: Theory and Practice, Regal Books Publications, New Delhi(Inpress).

Course Code : **BCOM– 506**
Title of the Course : **Stock Market Operations**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the various concepts like Indian stock markets, Primary Market, Secondary Market, SEBI Act 1992, Investor protection, clearing and Settlement, Depository Operations.

Student will be able to:

CO1: Explain the working of Indian stock market.
CO2: Understand the practical aspects of primary and secondary market operations.
CO3: Understand different techniques of evaluating the investments
CO4: Demonstrate practical knowledge of stock market operations.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	M	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Unit	Course outlines	Hour(s)
Unit-I	Indian Stock Markets: Introduction, history, evolution, growth of stock markets in India. Stock Exchange: Meaning, role, functions, overview of major stock exchanges in India- NSE, BSE, O.T.C.E.I.	10
	Primary Market: Features, types, intermediaries, presence scenario of primary markets. Secondary Market: Meaning, features, market intermediaries, regulating authorities, trading, types of trading	6
	Clearing and Settlement: Introduction, meaning, transaction cycle, settlement process, settlement agencies, risk in settlement, settlement cycle, securities and fund settlement, shortage handling, risk containment.	8
Unit-II	SEBI Act 1992: Definition, objectives, management of the board, constitution, powers, functions, role of SEBI, SEBI stock broker and sub-broker rules and regulations 1992.	7
	Portfolio Theory: Risk-Return Analysis, systematic and unsystematic risk and risk measurement Investor Protection: Introduction, investor awareness, investor grievances, investor protection fund, right and responsibilities of investors.	5
	Depository operations: Introduction to depository system, definition of depository and depository participant, features of .Depository Act 1996, benefits of depository system, dematerialization and electronic transfer of shares.	9
	Total Hours	45

Reference books:

- Depository operations (modules) workbook by NSE India Ltd. (2020)
- Capital market (modules) workbook by NSE India Ltd. (2020)
- Financial institutions and markets by L.M. Bhole (1999)
- Indian capital market by H.S. Sidhu.

Course Code : **BCOM- 507**
Title of the Course : **Financial Derivatives**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course aims at providing an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management.

Upon completion of this course, the student will be able to:

CO1: Demonstrate an understanding of the risk management approaches and techniques.
CO2: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.
CO3: Understand global conventions of valuing financial derivatives.
CO4: Ability to understand the risk management needs of clients and effectively communicate solutions comprising financial derivatives.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Definition – Types – Participants and functions – Development of exchange traded derivatives – Global derivatives markets – Exchange traded vs. OTC derivatives markets – Derivatives trading in India – L.C.Gupta Committee J.R.Varma committee-Requirements for a successful derivatives markets	9
	Futures: Introduction – Futures terminology – Key features of futures contracts – Futures vs. Forwards – Pay off for futures – Equity futures in India – Index futures – Stock futures – Futures trading strategies – Hedging – Speculation – Arbitrage – Spread trading.	6
	Options: Introduction – Options terminology – Types – Options pay off – Equity options contracts in India – Index options – Stock options – Options trading strategies – Hedging – Speculation – Arbitrage – Straddle – Strangles – Strips and straps – Spread trading.	10
Unit-II	The cost of carry models for stock and index futures – Cash price and futures price , arbitrage opportunity. : Futures and options trading system – Trader workstations – contract specification-specification for stocks and index eligibility for trading Charges. Clearing entities and their role –clear mechanism-adjustment for corporate actions- Open position calculation.	8
	Margining and settlement mechanism-Risk Management-SPAN Mechanics of SPAN-Overall portfolio margin requirement	7
	Interest rate options-caps-floors-collars-swaptions-hedging-credit derivatives-credit risk management, Currency futures and options-trading strategies. Weather, energy and insurance derivatives-Real options-Derivative mishaps-lessons.	5
	Total Hours	45

Reference Books:

- John Hull, Options, Futures and other Derivatives, Pearson Education
- S.L.Gupta, Financial Derivatives, Prentice Hall.
- Parameshwaran, Financial Derivatives, Mcgraw Hill.
- D. C. Patwari, Options and Futures- An Indian Perspective, Jaico Publishing House.
- PunithavatiPandian, Security Analysis and Portfolio Management, Vikas Publishing House.
- Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGrawHill.
- SanjeevAggarwal, A Guide to Indian Capital Markets, Bharat Publishing.

Course Code : **BCOM-508**
Title of the Course : **Banking Services Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course offers to the candidates the knowledge of different aspects of Banking along with thorough understanding of the practical application of the theory. Upon completion of this course, the student will be able to:

CO1: To disseminate knowledge among the students with theoretical structures about banking
CO2: To train and equip the students with the skills of modern banking is run.
CO3: To expose the students to learn the concepts of risk management in banks
CO4: Examine the banking scenario in India.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Bank: Definition, importance and functions. Indian Banking System; Structure and organization and services provided by Banks: Commercial Banks; Regional Rural Banks; cooperative Banks. Functions of a Bank in an Economic development	9
	The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control.	6
	Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.	7
Unit-II	Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) Core Banking Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset. Classification, RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.	10
	Interest Rate Risk Management in Banks, credit risk, Liquidity management, Operational Risk Management in Banks, Market Risk Management in Banks, Capital Adequacy of Banks, Issues in Bank Management, Investment Banking and Other Services	8
	Analysis of Bank Statements – Analysis of Balance Sheet and Profit and Loss Account – Financial Performance Analysis with Ratios.	5
	Total Hours	45

Reference Books:

- Vaish, M. C. “Money, Banking and International Trade” New Age International Pvt. Ltd.
- Hajela, T. N. “Money, Banking and International Trade” Ane Books Pvt. Ltd.
- Seth, M. L. “Money, Banking and International Trade” Lakshmi Narayan Agarwal.
- Mishra, Jagannath “Money, Banking and International Trade” Thacker, Spink and Company.
- Jain T. R. “Modern Banking ” V. K. Publications.

Course Code : **BCOM-509**
Title of the Course : **Insurance Services Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course aims at Understand the different types of insurance policy products and its fundamental principles; Know about various management concepts that can be implemented in insurance service; Infer about the IRDA guidelines and Frauds.

Upon completion of this course, the student will be able to:

CO1: To disseminate knowledge among the students with theoretical structures about Insurance
CO2: Understand the working and functioning of the Insurance Sector
CO3: Analyze the Role of Insurance Business Intermediaries.
CO4: Obtain an overview of Regulatory Framework of Insurance Sector.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Concept of Insurance: Basic principles of insurance, Role and importance of Insurance in Society; Concept of micro Insurance; Types of Insurance; Insurance Documents and Policy Terms & Conditions;	8
	Insurance Agents: types, roles and functions. Role of Insurance in the economy. Risk and Uncertainty, Classification of risks, sources of risk-external and internal, risk management.	6
	Life Insurance: History and Importance, Products, Types of Claims, private sector companies in life insurance sector, recent trends in life insurance.	4
Unit-II	Health Insurance: Determinants, Factors affecting the health system in India; Health Insurance Intermediaries, Health Insurance Products, Claim Process, Challenges in Health Insurance; Health Insurance to Poorer Section. General and Commercial Insurance: History and significance, Distribution channel, Types of General Insurance, Types of Commercial Insurance.	9
	IRDA Act: Salient feature, duties, powers and functions of the authority, financial Accounts and audit, power of Central Government to issue directions, IRDA (Protection of Policy Holders Interest) Regulation 2002, Rationale of opening up of the insurance sector to the private sector. Credit and deposit Insurance: Nature, terms and conditions, claim, recovery etc. public liability insurance, emergency risk insurance.	10
	Concept and Importance of Reinsurance: Tax benefits under Life Insurance Policies, Application of Management concepts in Insurance: Marketing of Insurance Policies, issues related to human resource management in insurance sector, application of financial management in insurance sector, Application of Information technology in insurance.	8
	Total Hours	45

Reference Books:

- Bhole LM, Financial Institutions and Markets, Tata McGraw Hill, 2004, 4th Edition
- Srivastava, R M, Management of Indian Financial Institutions, Himalaya Publishing.
- Niehaus, Harrington, Risk Management and Insurance, 2007, Tata McGraw-Hill
- Mishra, K.C. and. Thomas, G.E, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
- George, Rejda.E, Principles of risk management and insurance, Pearson publications,
- ninth Edition

Course Code : **BCOM-510**
Title of the Course : **Introduction to Business Analytics using MS Excel**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the Implementation of Business Analytics in Management domain and Understand the spreadsheet software

Course Outcomes: Student will be able to:

CO1: Understand about the Business Analytics
CO2: Understand the domain and decision making using the tools of Business Analytics
CO3: Create model using the knowledge of MS Excel
CO4: Understand the basic features and environment of MS Excel

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	S	W	M	W	W	W	S	M	W	S	S
CO2	S	M	M	S	M	M	W	W	S	S	M	W
CO3	S	S	M	S	M	W	W	M	W	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture (s)
Unit- I	Introduction to Business Analytics Introduction to business Analytics, Business Analytics Applications, Importance and Evolution of Business Analytics, Classification of Business Analytics.	5
	Business Analytics for Management decisions, Framework of Business Analytics, Scope and framework of Business Analytics.	6
	Variables for Business Analytics, Data handling in Business Analytics, Decision Models, Problem solving and decision making.	6
Unit-II	Experiment with Worksheets and Workbooks Create a workbook, Import data from a delimited text file, Add a worksheet to an existing workbook, Copy and move a worksheet, Search for data within a workbook, Navigate to a named cell, range, or workbook element, Insert and remove hyperlinks, Change worksheet tab color, Rename a worksheet, Change worksheet order, Insert and delete columns or rows.	10
	Change workbook themes, Adjust row height and column width, Insert headers and footers, Hide or unhide worksheets, Hide or unhide columns and rows, Customize the Quick Access toolbar, Modify document properties, Display formulas, Inspect a workbook for hidden properties or personal information, Inspect a workbook for accessibility issues, Inspect a workbook for compatibility issues	10
	Formula and Functions Insert references, Perform calculations by using the SUM, MIN and MAX functions, Perform calculations by using the COUNT function, AVERAGE function, Perform logical operations by using the IF function, SUMIF function, AVERAGEIF function, Perform statistical operations by using the COUNTIF function, Format text by using RIGHT, LEFT, and MID functions UPPER, LOWER, and PROPER functions.	8
Total Hours		45

Reference books:

1. Business Analytics for Managers: Taking Business Intelligence Beyond Reporting, Wiley
2. Business Analytics: Data Analysis and Decision Making, Cengage

Course Code : **BCOM- 511**
Title of the Course : **Big Data Fundamentals**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the concepts of Big data and its importance and the concept of data ingestion, fundamental concepts and tools of Hadoop

Course Outcomes: Student will be able to:

CO1: Exemplify the role of various tools of hadoop and recognize their impact in business decisions.
CO2: Develop the skills that will help them to solve complex real-world problems in decision support.
CO3: Explain the meaning and objective of Hadoop tools
CO4: learn the fundamental techniques and principles in achieving big data analytics with scalability and streaming capability.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	S	W	M	W	W	W	S	M	W	S	S
CO2	S	M	M	S	M	M	W	W	S	S	M	W
CO3	S	S	M	S	M	W	W	M	W	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture (s)
Unit- I	Introduction: Explain what Big Data is, Describe the complete open-source Hadoop ecosystem and its near-term future directions, Describe the major challenges of data, explain how the growth of interconnected devices contributes big data.	6
	List real-life examples of Big Data, List the types of Big Data, Identify Big Data use cases, Describe the evolution from traditional data processing to big data processing.	6
	Introduction to Hortonworks Data Platform (HDP): Describe the functions and features of HDP, List the IBM value-add components, explain what IBM Watson Studio is, give a brief description of the purpose of each of the value-add components, Understand the basic need for a big data strategy in terms of parallel reading of large data files and internode network speed in a cluster.	10
Unit-II	Storing and querying data: List the characteristics of representative data file formats including flat/text files CSV XML JSON and YAML, List the characteristics of the four types of NoSQL datastores, Describe the storage used by HBase in some detail, Describe and compare the open-source programming languages Pig and Hive, List the characteristics of programming languages typically used by Hbase	12
	Loading data with Sqoop : List some of the load scenarios that are applicable to Hadoop Understand how to load data at rest, understand how to load data from common sources such as a data warehouse relational database web server or database logs, explain what is Sqoop Describe how Sqoop can be used to import data from relational systems into Hadoop and export data from Hadoop into relational systems.	11
Total Hours		45

Reference books:

1. Gelman, Andrew, and Jenifer Hill. Data Analysis using Regression and Multilevel/Hierarchical Models 1st ed. Cambridge, UK Cambridge University Press, 2006. ISBN 9780521867061
2. Gelman, Andrew, John B Carlin, Hal S Stern and Donald B. Rubin, Bayesian Data Analysis, 2nd ed. New York: Chapman & Hall 2003, ISBN: 9781584883883
3. Bigdata Analytics Shankarmani wiley 2017, 2nd Edition

Course Code : **DESA-501**
Title of the Course : **Employability Skills Advance**

L	T	P	Credits
0	0	4	2

Course Outcomes:

The course is designed to Achieve superior outcomes of placement, retention and progression of students through 21' century employability skills' training and assessment.

Skills development network shall provide Vocational curricula and e-content for high quality employability and work skills training through an online learning platform



DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce
Session: 2023-24
B.Com Third Year – Sixth Semester

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C	Exams Hrs.
1	BCOM-601	Cost Accounting-II	Theory	40	60	100	3	0	0	3	3
2	BCOM-602	Goods and Services Tax	Theory	40	60	100	3	0	0	3	3
3	BCOM-603	Auditing	Theory	40	60	100	3	0	0	3	3
4	BCOM-604	Entrepreneurship & Startup Management	Theory	40	60	100	3	0	0	3	3
5	BCOM-605	Workshop On Tally-II	Practical	40	60	100	2	0	2	3	3
6	BCOM-606	Industrial Training	Practical	-	100	100	0	0	8	4	N.A
7	XXXX	Elective – IV (Any One)	Theory	40	60	100	3	0	0	3	3
Total				240	460	700	17	0	10	22	
Elective – IV (Any One)											
8	BCOM-607/ BCOM- 608	Accounting & Finance	Theory	40	60	100	3	0	0	3	3
	BCOM -609/ BCOM –610	Banking & Insurance									
	BCOM –611/ BCOM – 612	Business Analytics									
Optional Elective–(Any One)											
9	DNCC-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-101	NSS	Practical	40	60	100	0	0	2	1	N.A

Choose any one elective course from the following Elective-IV

Accounting & Finance	
BCOM-607	Global Capital Market
BCOM- 608	Security Analysis and Portfolio Management

Banking & Insurance	
BCOM -609	Banking Laws and Services
BCOM –610	Risk Management and Insurance

Business Analytics	
BCOM –611	Descriptive Analytics
BCOM – 612	Database Management System

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable
NCC: National Cadet Corps , NSS: National Service Scheme**

For NCC/NSS: -These are Elective Subjects and Students will be Selected for these courses on the Basis of Availability of Seats.

Summer Industrial Training of 4-6 weeks in a relevant Industry after 6thSemester Examinations during summer break. Training report by the student to be submitted within one week of start of 7thSemester. Viva-Voce examination to be held within 3-weeks of the start of 7th semester.

After the successful Completion of Three years /6 Semesters with training and leave the Program Student will be Awarded Degree in Commerce

Course Code : **BCOM - 601**
Title of the Course : **Cost accounting-II**

L	T	P	Credits
3	0	0	3

Course Outcome:

The course is designed to understand the various concepts like Introduction to cost accounting, Marginal costing, Product pricing, Responsibility Accounting, Budgeting for profit Planning and control, Activity based costing, Standard Costing and Variance Analysis, Target Costing. Students will be able to:

CO1: Understand Basic Cost concepts, Elements of cost and cost sheet.
CO2: Explain marginal costing, product pricing and responsibility accounting.
CO3: Develop budget for profit planning and control.
CO4: Describe Standard, Target costing & Variance analyses.

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	S	S	M	S	S	M	S	M	M	M	S	S
CO 2	S	S	M	S	S	M	S	M	M	M	S	S
CO 3	S	S	M	S	S	M	S	M	M	M	S	S
CO 4	S	S	M	S	S	M	S	M	M	M	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Introduction to cost accounting: Concept, nature and scope, limitations. CVP concept, BEP, Margin of Safety and maintenance of desired level of profit. Marginal Costing: Introduction, relation with absorption costing, different costing tools, marginal costing techniques	12
	Product Pricing: Introduction, product mix, makes or buy decisions, shut down decision. Responsibility Accounting: Introduction need and scope. Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour variance Target costing: Meaning, Method, advantages & limitations.	8
Unit-II	Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget manual, principal budget factor, preparation and monitoring procedures	9
	The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting;	7
	Zero base budgeting; Performance budgeting. Activity Based Costing: Meaning, Method, advantages & limitations	9
	Total lectures	45

Reference books:

- Cost Accounting by M N Arora (2013)
- Cost Accounting by Ravi M Kishore (2007)
- Cost Accounting by V K Saxena (1994)
- Cost Accounting for managers by Ashish K Bhattacharya (2004)

Course Code : **BCOM-602**
Title of the Course : **Goods and Services Tax**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the scope and objectives of provisions prescribed under Goods and Services Act.

Upon completion of the course, student will be able to:

CO1: Learn the concepts indirect tax and GST from the pre-GST period to post- GST period.
CO2: Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
CO3: Comprehend the principles of taxation, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.
CO4: Describe the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	M	W	M	M	W	S	W
CO2	M	M	M	S	S	W	M	W	S	M	M	M
CO3	S	S	M	S	M	W	W	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Hour(s)
Unit-I	Tax Structure in India , Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST	8
	Introduction , Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017	6
	Classes of officers under GST, their appointment and powers	4
	Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.	5
Unit-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	4
	Levy and collection of IGST , power to grant exemption from tax.	6
	Place of supply under IGST ; Input tax credit; Returns under GST	4
	Refund of tax ; offenses and penalties, Prosecution and Appeals under GST	3
	GST Portal : GST Eco system, GST suvidha provider.	5
	Total Hours	45

Reference Books:

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

Course Code : **BCOM- 603**

Title of the Course : **Auditing**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public auditors and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information.

Upon completion of this course, the student will be able to:

CO1: Identify the steps needed to prepare for an audit
CO2: Know how to prepare and use working papers, such as checklists
CO3: Evaluate internal financial controls
CO4: Apply auditing practices to different nature of Concerns

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	S	S	M	M
CO2	S	S	M	S	M	M	S	M	S	S	M	M
CO3	S	S	M	S	M	M	S	M	S	S	M	M
CO4	S	S	M	S	M	M	S	M	S	S	M	M

Unit	Course outlines	Lecture(s)
Unit-1	Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit, Internal Check and Internal Audit; Distinction between Audit and Investigation;	7
	Statements on Standard Auditing Practices (Brief Introduction only)	6
	Verification and valuation of assets and liabilities- Meaning and Methods of valuation, verification and valuation of different assets- intangible assets, fixed assets, floating and fictitious assets.	8
Unit-2	Company Auditors: Appointment, Removal, Rights ,Duties, and Liabilities;	4
	Auditor's Report –Contents and Types of Reports, Liabilities of Statutory Auditors under the Companies Act, 2013-Civil and Criminal.	6
	Special Areas of Audit (To be Covered briefly)-Cost Audit, Tax Audit and Management Audit;	4
	Recent Trends in Auditing: Basic Considerations of Audit in EDP	5
	Environment; Relevant Auditing and Assurance Standards (AASs).	
	Ethics in auditing- Professional Ethics- Meaning, importance, chartered accountant in practice, professional misconduct.	5
	Total lectures	45

Reference Books:

- Auditing: Theory and Practice by PardeepKumar
- Auditing Principles and Problems by T.R.Sharma
- Auditing in a Computerised Environment by Mohan,Bhatia
- Fundamental of PractivalAudting by Ravinder Kumar, ViranderSharma

Course Code : **BCOM – 604**
Title of the Course : **Entrepreneurship & Startup Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The primary objective is to make students familiar with the fundamentals of entrepreneurship and to understand new venture creation opportunities, its resources, and requirements for Enterprise Start-up

Course outcome: Students will be able to :

CO1: Familiarize with fundamentals of entrepreneurship and it's role in economic development.
CO2: Develop a start-up Enterprise with Big Idea Generation.
CO3: Analyze start-up capital requirement by analyzing legal factors
CO4: Develop mind set for a career as an entrepreneur.

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	M	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics: Leadership, Risk taking, Decision making, Motivation, Innovation. Theories of Entrepreneurship; Foundations of Entrepreneurship Development;	7
	Role of entrepreneurship in economic Development; Factors impacting emergence of entrepreneurship; Types of Entrepreneurs, Characteristic of successful entrepreneurs; Entrepreneurship process; Entrepreneurial challenges	6
	Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship	5
Unit- II	Startups & Its Financial Issues Introduction- Meaning – Features – Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubation). Startup Financial issues: feasibility Analysis- The cost & Process of Raising capital – Unique Funding issues of a High tech Ventures – funding with equity – Financing with debt – funding strategies with bootstrapping – Crowd funding – Venture Capital.	10
	Incubation Support to startups Introduction- Meaning & definition of Incubation support – Objectives & Functions of Incubation Centers - Services Types – Incentives for Incubators – Role of Incubators in startup Policy, List of Major Startups Incubators in India - Case studies on Startups	8
	Government Initiatives for Startups in India Government Initiatives – Startup India Initiative, Seed Fund – ASPIRE –SAMRIDDHI Scheme – Mudra Scheme (Sishu, Kishore & Tarun) – ATAL Innovation Mission – MSME Multiplier Grants Scheme – Credit Guarantee fund trust for micro & small business – Software Technology Park – Venture Capital Assistance Scheme – Single Point Registration scheme – M-SIPS – Self Employment & Talent Utilization (SETU)	9
	Total lectures	45

Reference Books:

- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
- Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.

- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009
- Balaraju, Theduri, Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi (2004)
- David, Otes, A Guide to Entrepreneurship Jaico Books Publishing House, Delhi (2004)
- Taneja, Entrepreneurship, Galgotia Publishers (2004)

Course Code : **BCOM- 605**
Title of the Course : **Workshop on Tally-II**

L	T	P	Credits
2	0	2	3

Course Outcomes:

This course helps students to work with well-known accounting software. Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally software

Student will be able to:

CO1: Enter the accounting transactions in computerized format and find the financial result of a concern.
CO2: Acquire the skill of financial decision making in a systemized manner.
CO3: Generate accounting and inventory master, vouchers and basic reports in tally.
CO4: Interpret financial statements as well as evaluation of stock at the end.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	S	M	M	S	S	M	M
CO2	S	S	M	S	M	S	M	M	S	S	M	M
CO3	S	S	M	S	M	S	M	M	S	S	M	M
CO4	S	S	M	S	M	S	M	M	S	S	M	M

Unit	Course outlines	Lecture(s)
Unit-I	Accounting Reports Display in TALLY: Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts;	10
	Statement of Accounts, Day Book, List of Accounts; MIS Reports	6
	Display in TALLY: Ratio Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.	8
Unit-II	Application of TALLY in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes	9
	Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports.	4
	Taxes in Tally: TDS, TDS reports, TCS TCS reports, GST, GST return, Report generation & Report Printing. Security Control and Tally Audit.	8
	Total lectures	45

Reference Books:

- Nadhani K.K: Implementing Tally ERP 9, BPB Publications, New Delhi
- Sharma Neeraj: Computerised Accounting and Business Systems, Kalyani Publishers, Ludhiana.
- Sharma Neeraj: eAccounting: Theory and Practice, Regal Books Publications, New Delhi (Inpress).

Course Code : **BCOM-606**
Title of the Course : **Industrial Training**

L	T	P	Credit
0	0	8	4

Summer Industrial Training of 4-6 weeks in a relevant Industry after 5th Semester Examinations during summer break. Training report by the student to be submitted within one week of start of 6th Semester. Viva-Voce examination to be held within 3-weeks of the start of 6th semester

Course Code : **BCOM-607**
Title of the Course : **Global Capital Market**

L	T	P	Credits
3	0	0	3

Course Outcomes:

Upon completion of this course, the student will be able to:

CO1: Understand the basic theories and concept of Global Capital Markets
CO2: Analyze European, Japanese US markets and financial reforms
CO3: Develop an understanding of working of multilateral financial institutions
CO4: Understand export credit systems and challenges

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	S	W	S	M
CO2	S	S	M	S	M	M	S	M	S	W	S	M
CO3	S	S	M	S	M	M	S	M	S	W	S	M
CO4	S	S	M	S	M	M	S	M	S	W	S	M

Unit	Course outlines	Lecture(s)
Unit I	Introduction: Type of Global Capital Markets, Theoretical benefits, advantages, Problems of supranational capital markets. The Structure of Global Financial Markets: Money Markets- Advantages of Money Markets Understanding Bond Markets-Advantages with Bonds-Types of Bond Market Instruments ,The Eurocurrency Market: Advantages and risk, Origin and history the market, Euro market centers, Euro market mechanism and instruments, Market participants, Eurocurrency Interest rate, Crisis and the market, recent development.	15
	European Markets: Monetary policy of the ECB, developments in money market, bond markets, equity markets, and derivatives markets since the start of the monetary union. The American Markets: Introduction to US Money Markets-Instruments of	15
Unit II	Money markets, Various Types of Municipal Securities The US Equity Markets Banking Regulations, Japanese Markets: General Background of Japanese Markets- Japanese Banking Structure Financial Sector Reforms in Japan.	
	Multilateral Financial Institutions: World Bank Group- Detailed Study of World Bank, International Development Association (IDA)- International Finance Corporation (IFC)- Multilateral Investment Guarantee Agency (MIGA)-International Center for Settlements of Investment Dispute (ICID); International Monetary Fund (IMF)- Main Areas of Activities Funding Avenues-Lending Activities-The Process of IMF Lending-Other IMF Facilities Regional Development Banks; OPEC- AFDB-EBRD-ADB. Export Credits: The Origin and Growth of Export Credits: How Exports are Financed, How Interest on Export Credits is Calculated, Role of Export Credit Insurance.	15
	Total Lectures	45

Reference Books:-

- Financial Markets: A Beginners' Module, Workbook from NSE
- Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi, 1997.
- Dalton, John M: How the stock Markets works,3rd edition,2001, New York Institute of Finance
- International Corporate Finance - Jeff Madura, Cengage Learning, 10/e 2012.
- International Finance Management – Eun&Resnick, 4/e, Tata McGraw Hill.
- International Financial Management – Apte P. G, 6/e, TMH, 2011.
- International Financial Management – MadhuVij, Excel Books, 2010.

Course Code : **BCOM- 608**
Title of the Course : **Security Analysis and Portfolio Management**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course aims to make the students aware of security analysis and portfolio management. Upon completion of this course, the student will be able to:

CO1: Know the risk return associated with different investments
CO2: Gain the knowledge about capital market and various investment avenues
CO3: Understand different techniques of evaluating the investments
CO4: Analyze and understand the investment decisions and portfolio performance

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Investment: Concepts of investment, Objectives of investment, Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices, Investment v/s speculation.	9
	Risk and Return: meaning, types, measurement of risk, rate of return, Capital Asset Pricing Model, Arbitrage Pricing Theory. Financial Assets.	6
	Security Analysis: Fundamental Analysis- meaning, objectives, fundamental analysis framework: economic analysis, industrial analysis, company analysis.	10
Unit-II	Technical Analysis- Introduction, assumptions, technical vs.fundamental analysis, Dow Theory. Efficient market theory: meaning, random walk theory, efficient market hypothesis.	8
	Portfolio Management: Meaning, Importance and approaches of Portfolio Management Portfolio analysis, Portfolio evaluation and revision techniques.	7
	Portfolio theory: Markowitz Model, Capital Asset Pricing Model, Single-index model, Arbitrage Pricing theory. Market Efficiency and behavioral finance.	5
	Total Hours	45

Reference Books:

- Reily and Brown, Investment Analysis and Portfolio Management, Cengage, New Delhi(2012)
- Bodie, Kane, Marcus and Mohanty, Investments, Tata McGraw Hill, New Delhi, (2015)
- Fisher DE and Jordon RJ, Security Analysis and Portfolio Management, PHI, New Delhi(1995)
- Hirt and Block, Fundamentals of Investment Management, Tata McGraw Hill, New Delhi(2009)
- A. Avdhani ‘Security Analysis and Portfolio Management’ Himalaya Publications (2014)
- Preeti Singh ‘Investment Management’ Himalaya Publications (2006)

Course Code : **BCOM-609**
Title of the Course : **Banking Laws and Services**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The main objective of this module is to make the student aware about the various laws applicable to banks and the various practices prevalent in the banking industry and creating a base for advanced level study of the Banking laws and practices.

course, the student will be able to:

CO1: To disseminate knowledge among the students with theoretical structures about banking
CO2: To understand the regulatory and compliance framework of RBI
CO3: To expose the students to learn the concepts of NPA and its Securitization
CO4: Examine the banking services in India.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Origin and evolution of Indian Banking, Banking system and structure in India: Types of banks viz., Commercial Banks, Small Finance Banks Payments Banks, Co-operative Banks, public sector banks, private sector banks, foreign banks and Regional Rural Banks (RRB). Role of Reserve Bank as regulator of banking system; Changes in the role and functions of commercial Banks	10
	Regulatory and Compliance Framework: Reserve Bank of India act, 1934- its incorporation, central banking functions provisions relating to Non-banking institution, receiving deposits and financial institutions, penalties. Role and functions of RBI- Credit control Techniques.	9
	Banking Regulation Act, 1949- Definitions, business of banking companies, suspension of business and winding up of banking companies, provisions relating to certain operations of banking companies.	8
Unit-II	NPA and Securitization: NPAs, NPA categories, Provisioning norms, SARAFAESI Act. Basel Framework: Bank for International Settlements (BIS), Basel Accords.	4
	Banker Customer Relationship and their Roles & Responsibilities: Banker – Customer relations; Types of relationship between banker and customer, Bankers obligations to customers, Right of lien, set off, appropriation, Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters	6
	Banking Services: Payment and Collection of cheques- Duties and responsibilities of paying and collecting banker, Protection available to paying and collecting banker under Negotiable Instrument Act.	4
	Security Creation: Pledge, Hypothecation, Mortgage, Assignment. Other Banking Services: Fund based services, Non fund based services, Money remittance services, banking channels, Financial inclusion.	4
	Total Hours	45

Reference Books:

- Varshney P.M., Banking Law & Practice, Sultan Chand & Sons
- Tannan M. L., Tannan's Banking law and practice in India, LexisNexisButterworhts
- Wadhwa Nagpur
- Desai V. J., Indian Banking Law and Practice, Himalaya Publishing Home
- Sheldon & Folder's, Practice and Law of Banking, Financial Times Prentice Hall
- Gupta S. N., The Banking Law in Theory and Practice, Law Publishers
- Hapgood M., Paget's Law of Banking, Lexis Nexis UK
- Singh A., Laws of Banking and Negotiable Instruments, Eastern Book Company

Course Code : **BCOM-610**
Title of the Course : **Risk Management and Insurance**

L	T	P	Credits
3	0	0	3

Course Outcomes:

This course aims at Understand the different types of insurance policy products and its fundamental principles; Know about various management concepts that can be implemented in insurance service; Infer about the IRDA guidelines and Frauds.

Upon completion of this course, the student will be able to:

CO1: To disseminate knowledge among the students with theoretical structures about Insurance
CO2: Understand the working and functioning of the Insurance Sector
CO3: Analyze the Role of Insurance Business Intermediaries.
CO4: Obtain an overview of Regulatory Framework of Insurance Sector.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M

Unit	Course outlines	Hour(s)
Unit-I	Concept of Risk: Risk and Uncertainty, Types of Risk, Burden of Risk, Sources of Risk, Methods of handling Risk, Degree of Risk, Management of Risk.	6
	Corporate and Personal Risk Management: Risk Management Process, Objectives of Risk Management, Risk Management Techniques, Need for a Rationale for Risk Management in Organizations, Understanding the cost of Risk, Individual Risk Management and the Cost of Risk	7
	Identification of Risk: Tools/Techniques for perception of risk; Methods for determining the operative causes of peril; Safety audit. Evaluation of Risk: Risk Avoidance & Reduction of Risk: methods of loss prevention and risk reduction; Role of surveyors in loss prevention/ risk reduction. Techniques of Risk Financing: Retention of risk; Captive insurance companies,	10
Unit-II	Insurance: Definition and Basic Characteristics of Insurance, Requirements of an Insurable Risk, Adverse Selection and Insurance, Insurance vs. Gambling Insurance vs. Hedging; Essentials of Insurance Contracts, Principles of Insurance, Legal Aspects of Insurance Contract	8
	Types of Insurance: Life Insurance, General Insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.	6
	Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999. Control of Malpractices, Negligence, Computation of Insurance Premium, Loss Assessment and Loss Control, Exclusion of Perils	8
	Total Hours	45

Reference Books:

- George, E. R., Principles of Risk Management and Insurance, Pearson Education.
- Dorfman, M. S., Introduction to Risk Management and Insurance, Pearson
- Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
- Black, K. and Skipper H.D., Life and Health insurance, Pearson Education
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

Course Code : **BCOM –611**
Title of the Course : **Descriptive Analytics**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the how analytics provided a solution to industries using real case studies, how a business analysis software works, and its architecture and Summarizing Reports for Analysis

Course Outcomes: Student will be able to:

CO1: Understand and critically apply the concepts and methods of business analytics.
CO2: Learn how to experiment, fix, prepare and present data quickly and easily
CO3: Explain the meaning and objective of business intelligence tool for managing and analyzing data.
CO4: Understand and Form relationships in your data model and learn data visualization best practices

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	S	W	M	W	W	W	S	M	W	S	S
CO2	S	M	M	S	M	M	W	W	S	S	M	W
CO3	S	S	M	S	M	W	W	M	W	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture (s)
Unit- I	Analytics Overview : The history of analytics and how it has changed today. Understanding how to analyze unstructured data. Understanding how analytics is making the world smarter. Understanding where the future of analytics lies. Explaining why successful enterprises need business analytics.	6
	Defining various types of analytics. Explaining how analytics supports retail companies. Understanding how analytics can reduce crime rates and accidents.Explaining the use of analytics in law enforcement and insurance companies. Comprehend how big data and analytics can help in understanding consumer/customer behavior.	6
	Business Intelligence using Tools: Power BI – Advantages and Scalable Options, History – Power View, Power Query, Power Pivot, Business Analyst Tools, MS Cloud Tools, Power BI Installation and Cloud Account, Power BI Cloud and Power BI Service, Power BI Architecture and Data Access, Sample Reports and Visualization Controls. Power BI Cloud Account Configuration. Understanding Desktop & Mobile Editions, Report Rendering Options and End User Access, chart report types and properties, stacked bar chart, stacked column chart, clustered bar chart, clustered column chart	10
Unit-II	IBM Cognos Analytics : Demonstrating how to apply business intelligence. Learning how to access content, use reports, and create dashboards. Group, format, and sort list reports. Describing the various options for aggregating data.. Creating filters to narrow the focus of reports. Examining detail filters and summary filters. Determining when to apply filters on aggregate data. Formatting and sort crosstab reports. Creating charts containing peer and nested columns. Presenting data using different chart type options.	12
	Summarize report information: Passing parameter values to filter the data in drill-through targets, Modifying existing report structures. Applying horizontal formatting. Specifying print options for PDF reports, Describing Active Reports, and their value. Saving Active Reports. Creating Active Reports , Converting existing reports to Active Reports	11
	Total Hours	45

Reference books

1. IBM Cognos Business Intelligence V10.1 Handbook, An IBM Redbooks publication
2. IBM Cognos Business Intelligence by O’Reilly
3. A Practical Guide to Self-Service Data Analytics with Excel 2016 and Power BIDesktop (2nd Edition)

Course Code : **BCOM – 612**
Title of the Course : **Database Management System**

L	T	P	Credits
3	0	0	3

Course Outcomes:

The course is designed to understand the importance of database technology in today’s environment and to use this technology to manage their own data requirements , how of database design and their applications.

Course Outcomes: Student will be able to:

CO1: Understand the role of Database managementsystem applicable in an organization.
CO2: Analyze the role of keys in designing thedatabase.
CO3: Interpret languages of data and architecture ofDBMS.
CO4: Understand and construct the security systemrelevant to database management system.

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	S	W	M	W	W	W	S	M	W	S	S
CO2	S	M	M	S	M	M	W	W	S	S	M	W
CO3	S	S	M	S	M	W	W	M	W	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

Unit	Course outlines	Lecture (s)
Unit- I	Introduction: Data Base Management System: Introduction, Advantages and Disadvantages. Data Models: Network data model, Hierarchical data model, Relational data model. Keys: Primary Key, Foreign Key and Candidate Key. Referential Integrity.	10
	Languages of Data and DBMS Architecture : DDL and DML. E,R Diagram. Architecture of DBMS. Data Independence. Schema and Subschema. Functions of DBA.	8
Unit-II	File Handling: Types of files: Sequential files, Random files and Indexed Sequential files. Functional Dependency. Normalization: 1NF, 2NF, 3NF, BCNF.	12
	System Devices and Security System: Input and Output devices, offline storage devices, Tapes, Disks, Drums Information System and their Application. Programme Files, Security Consideration in Data Base Management System and performance improvements in Data Base.	15
	Total Hours	45

Reference books:

1. Leon, Alexis. and Leon ,Matthews., Data Base Management System ,Leon Vikas Publishing.
2. Ramakrishnan, R. and J. Gehrke., (2000), Database Management Systems, McGrawHill,Company, Higher Education.
3. Elmasri, R. and S B Navathe.,(2000), Fundamentals of Database Systems, Addison Wesley.



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce (Hons. With Research)
Session: 2023-24
B.Com Fourth Year – Seventh Semester

S.No.	Course Code	Course Name	Course Type	Internal	External	Total	L	T	P	C	Exams Hrs.
1	BCOM-701	Business Analytics	Theory	40	60	100	4	0	0	4	3
2	BCOM-702	Research Ethics	Theory	40	60	100	4	0	0	4	3
3	BCOM-703	Research Methodology	Theory	40	60	100	4	0	0	4	3
4	BCOM-704	Marketing Research	Theory	40	60	100	4	0	0	4	3
5	BCOM-705	Seminar	Practical	-	100	100	2	0	4	4	N.A
Total				160	340	500	18	0	4	20	

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable

Course Code : **BCOM-701**
Title of the Course : **Business Analytics**

L	T	P	Credits
4	0	0	4

Course Outcomes:

This Course aims at providing the overview of various concepts related to Business Analytics, Evolution, Architecture, Benefits, Future of Business Analytics, Data Modeling Concepts, Types and Techniques Data Warehouse: Definition, Architecture, Development and Implementation issues7

Upon completion of this course, the student will be able to:

CO1: Recognize, understand and apply the language, theory and models of the field of business analytics
CO2: Critically analyze, synthesize and solve complex unstructured business problems.
CO3: Understand and critically apply the concepts and methods of business analytics
CO4: Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	M	S	S	M	M
CO2	S	S	S	M	S	S	S	M	S	S	M	M
CO3	S	S	S	M	S	S	S	M	S	S	M	M
CO4	S	S	S	M	S	S	S	M	S	S	M	M

Unit	Course outlines	Lecture (s)
Unit-I	Business Analytics: Definition, Evolution, Architecture, Benefits, Future;	9
	Business Analytics as Solution for Business Challenges, Effective Predictive Analytics, Integrating Analytics in Business Processes.	6
	Unstructured Data Analytics: Balanced Scorecard, Dashboards, KPI based on Dashboard and Scorecard, LOFT effect, Data Quality, Master Data Management, Data Profiling.	10
Unit-II	Data Modelling: Concepts, Data Modelling Types and Techniques,	8
	Multidimensional modelling: measures, dimensions, attributes and hierarchies, Schemas, Data Marts, Data Integration: Extraction, Transformation and Load Processes.	7
	Data Warehouse: Definition, Architecture, Development and Implementation issues, Introduction to OLTP and OLAP, Data Mining:	5
	Total Hours	45

Reference Books

- Jean Paul Isson and Jesse S. Harriott, 'Win with Advanced Business Analytics', 1stEdn., John Wiley & Sons,2012.
- CindiHowson, 'Successful Business Intelligence: Unlock the Value of Bi &BigData', 2ndEdn., Tata McGraw Hill,2013.
- Efraim Turban, Ramesh Sharda, DursunDelen and Daid King, 'Business Intelligence:AManagerial Approach', 1st Edn., Pearson,2013.
- Brian Larson, 'Delivering Business Intelligence with Microsoft SQL Server 2012', 3rdEdn., Tata McGraw Hill,2012

Course Code : **BCOM-702**
Title of the Course : **Research Ethics**

L	T	P	Credits
4	0	0	4

Course Outcomes:

The course is designed to provide students with knowledge, general competence, and analytical skills in Research & Publication Ethics.

Student will be able to:

CO1: Develop understanding on ethical issues related to Research
CO2: Build a strong foundation for future research work in a systematic manner
CO3: To identify research misconduct and predatory publications.
CO4: Get familiar with current research trends

CO/PO Mapping

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak

Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	S	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Introduction to philosophy: definition, nature and scope, concept, branches	10
	Ethics: definition, moral philosophy, nature of moral judgments and reactions.	8
	Ethics with respect to science and research - Intellectual honesty and research integrity - Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP) -	10
Unit-II	Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.	7
	Use of plagiarism software like Turnitin, Urkund and other open source software tools	10
	Total lectures	45

Reference books:

- Nicholas H. Steneck. Introduction to the Responsible Conduct of Research. Office of Research Integrity. 2007. Available at: <https://ori.hhs.gov/sites/default/files/rcrintro.pdf>
- The Student's Guide to Research Ethics By Paul Oliver Open University Press, 2003
- Responsible Conduct of Research By Adil E. Shamoo; David B. Resnik Oxford University Press, 2003
- Ethics in Science Education, Research and Governance Edited by KambadurMuralidhar, AmitGhosh Ashok Kumar Singhvi. Indian National Science Academy, 2019. ISBN : 978-81-939482-1-7.
- Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern 1997.
- BijornGustavii: How to write and illustrate scientific papers? Cambridge University Press.
- Bordens K.S. and Abbott, B.b.: Research Design and Methods, McGraw Hill, 2008.
- Graziano, A., M., and Raulin, M.,L.: Research Methods – A Process of Inquiry, Sixth Edition, Pearson, 2007.

Course Code : **BCOM-703**
Title of the Course : **Research Methodology**

L	T	P	Credits
4	0	0	4

Course Outcomes:

The course is designed to understand the various concept like Introduction to Research, Sampling Design, Hypnosis, Testing of Hypothesis, Collection methods, Statistical Analysis of Data , Parametric and Non Parametric Tests, Report writing.

Student will be able to:

CO1: Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
CO2: Have basic knowledge on qualitative research techniques
CO3: Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
CO4: Have basic awareness of data analysis-and hypothesis testing procedures.

CO/PO Mapping (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	S	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Unit	Course outlines	Lecture(s)
Unit-I	Introduction to Research: Nature, Objectives, Types & Utility, Process of Research. Research Problem, Research Design,	10
	Sampling Design: Types & Size of the sample, Measurement scales sources of error in measurement.	7
	Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis. Testing of Hypothesis: Procedure, Measuring power of test, Type I & Type II errors	8
Unit-II	Data. Collection <i>Methods</i> : Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and Sources of locating secondary distributions, data.	5
	Literature Review: Its need and significance in Research, Sources of Literature Review, APA & MLA styles of Thesis writing, Meaning of Bibliography/References	8
	Synopsis: Steps involved in writing synopsis, Report Writing: Mechanics of report writing, preliminary pages, Main body, appendices.	7
	Total lectures	45

Reference books:

- C. R. Kothari, Research Methodology, New Age International Publisher Edition (2012)
- S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi (2017)
- GC Beri, Business Statistics, Tata Mcgraw Hill Publication (2010)
- JK Sharma, Business Statistics, Pearson Education, New Delhi (2006)

Course Code: BCOM-704

Title of the Course: Seminar

L	T	P	Credit s
2	0	4	4

Every student will have to appear for Seminar at the end of the semester. This Seminar is based on students' specialization; each student is required to face a board composed of one external examiner, allotted guide and the HOD/Director of the department.



(U/S 2(f) and 12B of the UGC Act1956, NAAC Accredited)

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce

Scheme & Syllabus
For
Program: Bachelor of Commerce (Hons. With Research)
Session: 2023-24
BCOM Fourth Year – Eighth Semester

S.No.	Course Code	Course Name	Course Type	Internal	External	Total	L	T	P	C	Exams Hrs.
1	BCOM-801	Advanced Statistics	Theory	40	60	100	4	0	0	4	3
2	BCOM-802	Application of Statistical Software- SPSS	Practical	40	60	100	4	0	4	6	N.A
3	BCOM-803	Dissertation	Practical	--	100	100	6	0	12	12	N.A.
Total				80	220	300	14	0	16	22	

Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits, N.A: Not Applicable

After the successful completion of 4 years/ 8 semesters student will be awarded Bachelor's Degree in Commerce (Hons). [B.Com Hons]

Course Code : **BCOM– 801**
Title of the Course : **Advanced Statistics**

L	T	P	Credits
4	0	0	4

Course Outcomes:

The course is designed to understand the various concept Statistical Analysis of Data , Parametric and Non Parametric Tests, Report writing.
 Student will be able to:

CO1: Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
CO2: Have basic knowledge on qualitative research techniques
CO3: Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
CO4: Have basic awareness of data analysis-and hypothesis testing procedures.

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	M	W	M	S
CO2	S	S	M	S	M	W	W	M	S	W	W	S
CO3	S	S	M	S	S	W	M	M	S	M	M	S
CO4	S	S	S	S	S	M	M	M	M	M	W	M

Unit	Course outlines	Lecture(s)
Unit-I	Time Series and Forecasting: Introduction, components of time series analysis, measurement of secular trend, and measurement of seasonal variations, measurement of cyclical variations.	8
	Statistical Decision Theory: Decision environment, Expected profit under certainty, risk and uncertainty, Utility theory.	10
	Application of Probability and probability distributions in business decision making: probability Theory; Classical, relative and subjective probability, Addition and multiplication probability models; Conditional probability and Baye's Theorem. Probability Distributions: Binomial, Poisson, and Normal distributions: characteristics and applications.	7
Unit-II	Statistical Estimation and Testing; Point and interval estimation of population mean, proportion, and variance; Statistical testing of hypothesis and errors; Large and small sampling tests	10
	Parametric Test : Z-test, t-test, F-test, One way ANOVA, Pearson's Coefficeint Non—Parametric Tests: Chi-square tests; Sign tests; Wilcoxon Signed— Rank tests; Kruskal—Wallis test.	10
	Total lectures	45

Reference books:

- Chou-Ya-Lun: Statistical Analysis, Holt, Rinchart and Winslon.
- Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
- Heinz, Kohler: Statistics for Business and Economics, Harper Collins.
- Hien, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, New Jesery, India, Delhi.
- Lawrence B. Morse: Statistics for Business and Economics, Harper Collins.
- Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

Course Code : **BCOM-802**
Title of the Course : **Application Of Statistical Software- SPSS**

L	T	P	Credits
4	0	4	6

Course Outcomes: Students’ familiarity with the tool box of statistical software. Capacitating students in analyzing complex information with the help of statistical software – Statistical Package for Social Sciences (SPSS). Which lead to better understanding of data analysis and processing the results.

Course Outcomes: Student will be able to:

CO1: Students’ familiarity with the tool box of statistical software.
CO2: Capacitating students in analyzing complex information with the help of statistical software – Statistical Package for Social Sciences (SPSS)
CO3: A strong theoretical and empirical foundation in statistical analysis.
CO4: Understand the research data analysis

CO/PO Mapping												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	M	W	M	S
CO2	S	S	M	S	M	W	W	M	S	W	W	S
CO3	S	S	M	S	S	W	M	M	S	M	M	S
CO4	S	S	S	S	S	M	M	M	M	M	W	M

Unit	Course Outlines	Lecture(s)
Unit- I	SPSS Environment: data editor, output viewer, syntax editor – Data view window – SPSS Syntax – Data creation – Importing data – Variable types in SPSS and Defining variables – Creating a Codebook in SPSS.	20
	SPSS Environment: data editor, output viewer, syntax editor – Data view window – SPSS Syntax – Data creation – Importing data – Variable types in SPSS and Defining variables – Creating a Codebook in SPSS.	10
Unit -II	Descriptive Statistics for Continuous Variables - The Explore procedure - Frequencies Procedure – Descriptive - Compare Means - Frequencies for Categorical Data.	7
	Inferential Statistics for Association: Pearson Correlation, Chi-square Test of Independence – Inferential Statistics for Comparing Means: One Sample t Test, Paired Samples T Test, Independent Samples T Test, One-Way ANOVA.	8
	Total lectures	45

Reference and Books

- IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>
- HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.
- SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.
- Using IBM SPSS statistics for research methods and social science statistics, William

Course Code: BCOM-803

Title of the Course: DISSERTATION

L	T	P	Credits
6	0	12	12

In the Eighth semester every student is required to submit a Dissertation as per his/her relevant area of specialization. The Dissertation work will be done as per provided instructions. The project shall be carried out under the supervision of Faculty Member. The report shall be signed by the faculty member. Evaluation will be carried out by the guide and through viva-voce, for which a group of experts including the guide would assign marks.

DETAIL OF TOTAL CREDITS

Semester	Total Credits of Semester
1	22
2	22
3	21
4	23
5	21
6	22
7	20
8	22
Total Credits without NCC & NSS	173
Total Credits with NCC	$173+12(\text{NCC}) = 185$
Total Credits with NSS	$173+6(\text{NSS}) = 179$