



Bachelor of Commerce (B.Com)

Ordinances, Scheme & Syllabus

2025-2026



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 in Commerce group from a recognized Institute/ University

OR

10+2 with any group (other than commerce group) with one or more of the following subjects: 1)Commerce (2) Accountancy (3) Economics (4) Mathematics (5) Business Organization and Management (6) Book Keeping and Accountancy.

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



(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
Program: Bachelor of Commerce

Vision: To be globally recognized as a Centre of Excellence in the field of Business studies, Commerce, accountancy and economics through value-based education, Research & innovation. To provide best possible human resources to society in the field of Management and Commerce

Mission:

M1: To Inspire and empower the students to become innovative entrepreneurs and worthy management professionals.

M2: To turn individuals into cross functional leaders and strategists that can skilfully handle challenges affecting businesses transversely in a dynamic and an interconnected world

M3: Develop linkages with world class educational institutions and R & D organizations for excellence in teaching, research and consultancy services.

PROGRAM EDUCATIONAL OBJECTIVES

PEO₁-To equip students with fundamental concepts of core domain subjects like marketing, finance, human resource management along with technical competency to work effectively in various managerial domains.

PEO₂-To provide practical exposure of working with real time cases and to facilitate with regular industrial training and industry visits to meet the basic requirements of management process.

PEO₃- To prepare students for analysis of political, economic, financial, social, technological and legal environmental factors that is relevant for strategic decision-making in a global organization. Also to Evaluate and develop recommendations regarding a corporate business strategy for an international market

PROGRAMME SPECIFIC OUTCOMES –B.Com

PSO1-Student will be able to acquire relevant financial accounting& managerial career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO2-Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

S.No	Program	Program Outcomes
1	Bachelor of Commerce	PO1.Domain knowledge: Domain Knowledge Gain domain knowledge for understanding business dilemma and make effective decisions.
		PO2.Problem analysis: Apply theories, appropriate techniques and strategic tools for planning, analysis and execution.
		PO3. Design/development of solutions: Demonstrate effective planning abilities including time management, resource management, delegation skills and organizational skills. Develop and implement plans and organize work to meet deadlines.
		PO4.Conduct investigations of complex problems: Use research-based knowledge including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.
		PO5.Modern tool usage: Learn, select, and apply apposite methods and procedures, resources, and modern computing tools within rational limits to achieve optimum output.
		PO6. The Manager and Society: Apply reasoning informed by the contextual knowledge to assess societal, health, safety and legal issues and the consequent responsibilities relevant to the professional management practices.
		PO7. Environment and sustainability: Understand the impact of the corporate activities in societal and environmental contexts, and apply knowledge to cope up with need for sustainable development.
		PO8. Business Ethics: Apply ethical principles and nurture commitment to personal and professional ethics in all aspects of business practice
		PO9.Individual and team work: Develop leadership skills by working effectively in teams
		PO10.Communication: Enhance verbal, written and presentation skills in students and make them able to comprehend and write effective reports, make effective presentations and documentation, and give and receive clear instructions.
		PO11.Project management and finance: Exhibit knowledge and understanding of management principles and apply these to one's own work, as a member and leader in a team. Manage projects in multidisciplinary environments.
		PO12. Life-long learning: Create an interest to engage in continuous learning independently to improve knowledge and develop competencies.

Mapping Of Mission & Program Outcomes

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

PO's	Mission		
	M1	M2	M3
PO1	S	S	S
PO2	S	M	M
PO3	S	S	M
PO4	M	M	M
PO5	S	S	S
PO6	M	M	S
PO7	W	M	S
PO8	W	W	S
PO9	W	W	M
PO10	S	S	S
PO11	M	S	S
PO12	S	M	S

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com First Year – First Semester

S. No.	Course Code	Course Name	CourseType	Internal Marks	External Marks	Max Marks	L	T	P	C	Exam Hours
1	BCOM-25-101	Financial Accounting	Core Subject (CS) – 1 (Theory)	40	60	100	4	1	0	5	3
2	BCOM -25-102	Principles and Practices of Management	Core Subject (CS) – 2 (Theory)	40	60	100	4	0	0	4	3
3	BCOM -25-103	Commercial Law	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 1 (Theory)	40	60	100	4	0	0	4	3
4	BCOM -25-104	Micro Economics	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 2 (Theory)	40	60	100	4	0	0	4	3
5	DBCS-25-101	Communication Skills-I	Skill Enhancement Course (SEC – 1) (Theory)	40	60	100	3	0	0	3	3
7	DBCC-25-101	Basics of Computer	Value Addition Course (VAC – 1) (Theory)	40	60	100	4	0	0	4	3
Total Credit				240	360	600	23	1	0	24	
Optional Elective–(Any One)											

10	DNCC-25-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-25-101	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.

Course Code : **BCOM-25-101**
Title of the Course : **FINANCIAL ACCOUNTING**

L	T	P	Credits
4	1	0	5

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.	12
Unit-II	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.	12
	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	12
Unit-III	Depreciation: Concept of depreciation: Causes of depreciation; Depreciation, Depreciation accounting; Methods of recording depreciation Fixed Installment Method and Diminishing Balance Method Provisions and Reserves	12
Unit-IV	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)	12
	Total lectures	60

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 -25-102**
Title of the Course : **PRINCIPLES AND PRACTICES OF MANAGEMENT**

L	T	P	Credits
4	0	0	4

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.	10
	Evolution of Management Thought: Contribution of F.W. Taylor, Henry Fayol, Elton Mayo, Chesterd Bernard, Peter Drucker, Various Approaches to Management Thought	10
Unit-II	Functions of Management: Planning, Organizing, Staffing, Co- coordinating, Controlling- Need, Importance, Types, Process. (Principles & Theories if any)	10
Unit-III	Authority & Delegation: Decentralization, Concept of Centralization & decentralization, Difference between Authority & power, Uses of Authority, Responsibility, Line & Staff Relationship. McKinsey's 7-S Approach	10
Unit-IV	Recent Trends in Management: Social Responsibility of Management- Environment Friendly Management, Management of Change, Management Crisis, TQM, Stress Management, International Management.	10
	Leadership: Nature, types & styles of Leadership.	10
	Total lectures	60

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 : **BCOM -25-103**
Title of the Course : **COMMERCIAL LAW**

L	T	P	Credits
4	0	0	4

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	6
	Offer & Acceptance: Definition, essential elements	6
	Consideration; Definition, essential elements of consideration	6
	Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts	6
Unit-II	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority Discharge of Contract; Contingent Contracts; Quasi Contracts	6
	Remedies for Breach of Contract Special Contracts: Indemnity & Guarantee; introduction, definition, difference between each other.	6
Unit-III	Bailment & Pledge; introduction, right and duties of bailor and bailee, pawner and pawnee.	6
	Contract of Agency: introduction, creation, relationship between principle, agent and third party	6
	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.	6
Unit-IV	The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.	6
	Total Hours	60

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- 25-104**
Title of the Course : **MICRO ECONOMICS**

L	T	P	Credits
4	0	0	4

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	6
	Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.	6
	Consumer Behaviour: Utility Approach- Law of diminishing Marginal Utility and Law of Equi-Marginal Utility, Utility Analysis and Consumer's Equilibrium.	6
	Indifference Curve Approach: Concept, Properties, Income, Substitution and Price Effects, Indifference Curve Analysis and Consumer's Equilibrium.	6
Unit-II	Theory of Production: Production Function, Law of Variable Proportion and Law of Returns to Scale.	6
	Theory of Cost: Concept of total cost, average cost and marginal cost, short-run and long-run costs (traditional and modern theories)	6
	Concept of Revenue: Total revenue, average revenue and marginal revenue, Relationship between average revenue, marginal revenue and elasticity of demand.	6
Unit-III	Market Forms: Perfect Competition: Features and equilibrium of firm and industry under perfect competition, Price and Output determination (Short run and long run).	6
	Monopoly: Features, Price and Output determination under monopoly (short run and long run), Concept of Monopoly Power, Discriminating Monopoly.	6
	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.	6
Unit-IV	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.	6
	Total	60

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 : **DBCS-25-101**
Title of the Course : **COMMUNICATION SKILLS-I**

L	T	P	Credits
3	0	0	3

Total Hours: 36

Course Outcomes:

CO1: To groom students to be Resilient and to be better equipped to cope with the unfamiliar circumstances, to manage disappointments and deal with conflicts.
CO2: To enable the students to connect and work with others to achieve a set task.
CO3: The course will train the students to gain Leadership skills and be a Leader who can assess and identify the strengths within the team and utilize the diverse skills of the group to achieve the set objectives.
CO4: The course will skill the student to learn Effective Communication and Listening Skills

Unit 1- Introduction to Communication Skills in English

- A) The Importance of Communication and the Process of Communication-Source, Message, Encoding, Channel, Decoding, Receiver, Feedback, Context.
- B) Everyday Conversations.
- C) Barriers to Communication: Physiological Barriers, Physical Barriers, Cultural Barriers, Language Barriers, Gender Barriers, Interpersonal Barriers, Psychological Barriers, Emotional Barriers.

Unit 2- Team Work & Leadership Skills

- A) Broader Meaning of a Leader, Traits of a Leader. A Leader's Commitment to Mission and Vision of an Organisation. Managers versus Leaders.
- B) Developing Leadership Skills. Addressing Ethics in Leadership Skills.

Unit 3- Written English Communication

- A) Progression of thoughts and ideas.
- B) Structure of Paragraph and Essay.
- C) Formal and Informal Letter Writing
- D) Corporate Communication

Unit 4- Etiquettes & Manners – Social & Business

- A) Communication Etiquettes
- B) Principles of Trust
- C) Disability Etiquettes
- D) Gadget Etiquettes

References

- Klaus, Peggy (2009). *The Hard Truth about Soft Skills*. Harper Collins Publishers.
- Fleming, Kerrie (2016). *The Leader's Guide to Emotional Agility*. Pearson Education Limited.
- Butterfield, Jeff (2010). *Problem Solving & Decision Making, Course Technology*. Cengage Learning.
- Pellerin, Charles. J. (2009). *How NASA Builds Teams: Mission Critical Soft Skills for Scientists, Engineers, and Project Teams*. John Wiley & Sons. Inc.
- Riggio & Sherylle J, Tan (2014). *Leader Interpersonal and Influence Skills*. Routledge.
- Rutherford, J. Andrea (2000). *Basic Communication Skills for Technology*. Pearson Education.
- Kumar, Sanjay (2011). *Communication Skills*. Oxford University Press.
- Robbins, Stephen.P (2013). *Organizational Behaviour*. Pearson.
- Gill, Hasson (2011). *Brilliant Communication Skills*. Pearson.
- Ramesh, GopalaSwamy (2013). *The Ace of Soft Skills: Attitude, Communication and Etiquette for Success*. Pearson.
- Konar, Nira (2011). *Communication Skills for Professionals*. Prentice Hall India Learning.
- Peters, Francis (2011). *Soft Skills and Professional Communication*. McGraw Hill Education.
- Adair, John (2009). *Effective Communication*. Pan Macmillan.
- Daniels, Aubrey (1999). *Bringing out the Best in People*. McGraw Hill.

Course Code : **DBCC-25-101**
Title of the Course : **BASICS OF COMPUTER**

L	T	P	Credits
4	0	0	4

Course Outcomes:

By completing this course, students can:

CO1: Know the basic components of the computer and working of each device.
CO2: Understand the representation of data in computer
CO3: Know the difference between Assembly and High level programming Languages
CO4: Basics of MS office tools and Fundamentals of Computer Networking

CO/PO Mapping

(S-Strong Correlation, M- Medium Correlation, W-Weak Correlation)

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

Unit	Course Outlines	Hour(s)
I	Historical Evolution of Computer: Block Diagram of computer, characterisation of computers, types of computers, the computer generations. Basic Anatomy of Computers: Memory Unit, Input-Output Devices	7
II	Computer Software: Introduction, types of software, systems software, GUI, operating system, high level languages, assemblers, compilers and interpreters. Applications of Information Technology and Trends, E-Commerce: Meaning, its advantages & limitations	12
III	Applications of Information Technology in Railway, Airline, Banking, Insurance, Inventory Control, Hotel Management, Education, Mobile Phones, Weather Forecasting. Data Network and Communication: Network types, Transmission Modes, Network topologies. Internet: Evolution of Internet, E-mail WWW, FTP, Video Conferencing.	11
IV	Ms-Word: Elements of Word screen – menu bar, formatting tool bar, rules, title bar, status bar and scroll bar, editing documents ,selecting the text, deleting, undo features, moving and copying, using cut, copy, paste, searching text and replacing, spell check , print formatting, using different fonts, bold, italic, underline, changing cases, Text formatting . Ms- Excel: Basics of Excel screen – menu bar, formatting tool bar, rules, title bar, status bar and scroll bar. Ms -Powerpoint: Creating a new slide, Slide editing, menu bar, title bar&	15

formatting tools of MS Power point.	
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Text Books:

1. P.K. Sinha and P. Sinha, Foundations of Computing, First Edition, 2002, BPB.
2. Chetan Srivastva, Fundamentals of Information Technology, Kalyani Publishers.
3. Turban Mclean and Wetbrete, Information Technology and Management, Second Edition, 2001, John Wiley & Sons.

Course Code : DBNC-25-101
Title of the Course : NCC

L	T	P	Credits
1	0	2	2

Course Outcomes:

CO1: Define thinking, reasoning, critical thinking and creative thinking
CO2: To think critically about different life related issues.
CO3: Think divergently and will try to break functional fixedness
CO4: Creatively in their real-life problems

SR. NO.	SUBJECT	HRS.
THEORY		
1.	NCC General	6
2.	National Integration and Awareness	4
3.	Personality Development	2
4.	Social Service and Community Development	3
PRACTICAL		
5.	Drill	12
6.	Field Craft and Battle Craft	3
7.	Map Reading	3
8.	Weapon Training	5
9.	Social Service and Community Development	7
TOTAL		45

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	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

Subject	Course Outline	Hours
NCC General	Introduction of NCC, History, Aims, Objective of NCC & NCC as Organization, Incentives of NCC, Duties of NCC Cadet. NCC Camps: Types & Conduct.	6
National Integration and Awareness	National Integration: Importance & Necessity, Factors Affecting National Integration, Unity in Diversity & Role of NCC in Nation Building, Threats to National Security.	4
Personality Development	Intra & Interpersonal skills - Self-Awareness & Analysis, Empathy, Critical & creative thinking, Decision making and problem solving.	2
Social Service and Community Development	Basics of social service and its need, Types of social service activities, Objectives of rural development programs and its importance, NGO's and their contribution in social welfare, contribution of youth and NCC in Social welfare.	3
Drill	Foot Drill- Drill ki Aam Hidayaten, Word ki Command, Savdhan, Vishram, Aram Se, Murdna, Kadvar Sizing, Teen Line Banana, Khuli Line, Nikat Line, Khade Khade Salute Karna Parade Par, Visarjan, Line Tod, Tej Chal, Thamaur Dhire Chal, Tham.	12
Field Craft and Battle Craft	Introduction of Field Craft & Battle craft, Judging Distance, Method of Judging Distance.	3
Map Reading	Definition of Map, Conventional signs, Scale and Grid System, Topographical forms and technical terms, Relief, Contours and gradients, Cardinal points and types of North, Magnetic Variation and Grid Convergence.	3
Weapon Training	Introduction & Characteristics of .22 rifles, Handling of .22 rifles.	5
Social Service and Community Development	Cadets will participate in various activities throughout the semester e.g., Blood donation Camp, Swachhata Abhiyan, Constitution Day, Jan Jeevan Hariyali Abhiyan, Beti Bachao Beti Padhao etc.	7

Reference Books:

- National Cadet Corps : Senior Division and Senior Wing: Cadets Hand Book (Army) : Common Subjects: 2019
- National Cadet Corps : Senior Division and Senior Wing: Cadets Hand Book (Army) : Specialized Subject: 2019
- National Cadet Corps : Senior Division and Senior Wing: Cadets Hand Book (Air Force) : Specialized Subject: 2019
- National Cadet Corps : Senior Division and Senior Wing: Cadets Hand Book (Navy) : Specialized Subject: 2019

Course Code : **DBNS-25-101**
Title of the Course : **NSS**

L	T	P
0	0	4

Course Outcomes:

CO1: Orientation: history, objectives, principles, symbol and badge.
CO2: NSS programs and activities
CO3: Community mobilization, Understanding youth
CO4: Volunteerism and Shramdan

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	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	Introduction and Basic Concepts of NSS : <ul style="list-style-type: none"> • Definition of NSS : Aims & Objectives of NSS, • Roles and responsibilities of various NSS functionaries, • Emblem ,flag, Motto, Song, Badge, NSS day etc, • Organizational structure (from national to regional level). 	10
	NSS Programmes and Activities : <ul style="list-style-type: none"> • Concept of regular activities(one day camp), special seven day conduction camping, day and night camps and relevance of celebration of important days recognized by united nations, Centre, State Govt. & University • Basis of adoption of village/slums, methodology of conduction survey • Coordination with different agencies • Maintenance of the diary 	8
Unit-II	Community Mobilization <ul style="list-style-type: none"> • Functioning of community stakeholders • Designing the message in the context of the problem and the culture of the community 	9

	<ul style="list-style-type: none"> • Identifying methods of mobilization • Youth-Adult partnership • Concept of Community development 	
	<p>Volunteerism and Shramdan</p> <ul style="list-style-type: none"> • Indian tradition of volunteerism • Value system of volunteerism • Motivation and constraints of volunteerism • Shramdanasa part of volunteerism, Role of NSs volunteers in Swatch Bharat Abhiyan • Role of NSS volunteers in Digital India 	8
Unit-III	<p>Project Work/Practical:</p> <p>Conducting surveys/activities on special themes as follows</p> <ul style="list-style-type: none"> • Social Harmony and National Integration • Indian Constitution and Social Justice • Concept of Society and Social Issues in India • Health, Hygiene and Sanitation Programmes • Citizens duties, Human Rights consumer Rights 	10
	Total lectures	45



(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 For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com First Year – Second Semester

S. No.	Course Code	Course Name	CourseType	Internal Marks	External Marks	Max. Marks	L	T	P	C	Exam Hours
1	BCOM-25-201	Advanced Financial Accounting	Core Subject (CS) – 3 (Theory)	40	60	100	4	1	0	5	3
2	BCOM-25-202	Business Statistics	Core Subject (CS) – 4 (Theory)	40	60	100	4	1	0	5	3
3	BCOM-25-203	Macro Economics	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) –3 (Theory)	40	60	100	4	0	0	4	3
4	BCOM-25-204	Issues in Indian Commerce	Value Addition Course (VAC – 2) (Theory)	40	60	100	4	0	0	4	3
5	DBES-25-201	Environmental Sciences	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) –4 (Theory)	40	60	100	3	0	0	3	3
		Total Credit		200	300	500	19	2	0	21	

Optional Elective–(Any One)											
6	DNCC-25-101	NCC	Practical	40	60	100	1	0	2	2	N.A
	DNSS-25-101	NSS	Practical	40	60	100	0	0	2	1	N.A

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

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

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 -25-201**
Title of the Course : **ADVANCED FINANCIAL ACCOUNTING**

L	T	P	Credits
4	1	0	5

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.	10
	Accounts for nonprofit organizations: Meaning, Features, Limitations, Techniques, Methods of preparing final Accounts of non-trading concerns and practical problems.	10
Unit-II	Bills of exchange: Introduction, meaning, features, advantages, disadvantages, types, parties, and practical problems.	10
	Departmental accounting: Introduction, meaning, features, advantages, disadvantages, Methods of preparing departmental accounts, basis of expenses and practical problems.	10
Unit-III	Accounts of joint ventures: Meaning, similarities, distinction with partner and consignment, different methods, ascertainment of joint venture profits, settlements of co ventures accounts.	10
Unit-IV	Accounting for Consignment: Meaning, accounts of consignor and consignee with practical problems.	10
	Total lectures	60

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 -25-202**
Title of the Course : **BUSINESS STATISTICS**

L	T	P	Credits
4	1	0	5

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	Lecture(s)
Unit-I	Statistics: Introduction, importance and scope of statistics.	10
	Measures of Central Tendency: Mean, Median, Mode	10
	Measures of Dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.	10
Unit-II	Correlation Analysis: Introduction, types of correlation, measurement of Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation.	10
Unit-III	Regression Analysis: Introduction, Utility, Difference between correlation & regression, Method of least Squares, Regression Equations, Regression lines, regression coefficients.	10
Unit-IV	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	60

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 Alka Goel : 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-25 - 203**
Title of the Course : **MACRO ECONOMICS**

L	T	P	Credits
4	0	0	4

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	10
	National Income: Meaning, Related Aggregates, Methods of Measurement of National Income, Problems of Measurement particularly in Underdeveloped countries	12
Unit-II	Determination of Income and Employment: Classical Theory of Employment, Says Law of Market, Keynesian Theory of Income, Output & Employment, Effective Demand.	12
Unit-III	Consumption Function: Concept, Importance and Determinants of Consumption	10
	Investment Function: Meaning, Types, Marginal Efficiency of Capital, Multiplier: Meaning & Working of Multiplier, Interaction between Multiplier & Accelerator,	9
Unit-IV	Multiplier: Meaning & Working of Multiplier, Interaction between Multiplier & Accelerator Inflation: Meaning, types, causes, consequences & measures to control inflation	12
	Total lectures	60

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-25-204**
Title of the Course : **ISSUES IN INDIAN COMMERCE**

L	T	P	Credit
4	0	0	4

Course Outcomes:

This course will help in developing an in-depth understanding of the present issues in Indian commerce- its recent developments, and impending challenges. The participants will become proficient in understanding and analyzing Economic developments and economy's prevailing scenario. They will also become familiar with the current dominant thoughts and tools used for economic policy making and research.

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

CO1: Gain in-depth knowledge on present issues in Indian commerce- its recent developments, and impending challenges

CO2: Understand the contemporary changes in the global business environment.

CO3: Analyze Indian Economy in light of changing government regulatory policies.

CO4: Understand Economic development and economy's prevailing scenario

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	S	M	M	S	S	M	M
CO2	S	S	S	S	M	S	M	M	S	S	M	M
CO3	S	S	S	S	M	S	M	M	S	S	M	M
CO4	S	S	S	S	M	S	M	M	S	S	M	M

Unit	Course outlines	Lecture(s)
Unit-I	Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) , Difference between FDI and Foreign Portfolio Investment(FPI).	10
	Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead	8
Unit-II	Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India	5
	International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).	5
Unit-III	Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public- Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs). Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth,	10
	Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India.	7
Unit-IV	Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory	5
	Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India- Importance, Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL	10
	Total lectures	60

Reference books:

- Indian Economy - Datt and Sundharam, S Chand and Co. NewDelhi
- Indian Economy - M.B. Shukla, Taxman Publication, NewDelhi
- India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, NewDelhi
- Financial Markets Institutions and Financial Services, C Gomez–Prentice-Hall.
- Principles of Business Organisation, by Y.K. Bhushan, Sultan Chand & Co, NewDelhi
- Guruswamy. S – Global Financial Institutions, Tata Mcgraw HillsIndia.
- Khan – my Indian Financial Systems - Tata Mcgraw HillsIndia.
- Website of Make inIndia

Course Code : **DBES-25-201**
Title of the Course : **Environmental Sciences**

L	T	P	Credit
3	0	0	3

Course Outcomes:

After undergoing this course student will be able to:

CO1: Articulate the interdisciplinary context of environmental issues.

CO2: Identify and justify key stakeholders in humanities and social sciences that need to be a part of sustainable solutions.

CO3: Formulate an action plan for sustainable alternatives that integrate science, humanist, and social perspectives.

CO4: Students will be able to explain why chemistry is an integral activity for addressing social, economic, and environmental problems.

CO/PO Mapping (S-Strong Correlation, M- Medium Correlation, W-Weak Correlation)												
CO's	Program Outcome (PO's)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	S	S	W	W	S	M	S	M
CO2	S	S	M	M	S	M	M	W	W	S	M	S
CO3	S	M	S	M	S	W	S	M	S	W	S	S
CO4	S	S	M	W	S	S	W	W	S	M	S	M

Unit	Course Outline	Hour(s)
I	<p>The Multidisciplinary Nature of Environmental Studies Definition, scope and importance Need for public awareness.</p> <p>Natural Resources Renewable and Non-renewable Resources:</p> <ul style="list-style-type: none"> • Natural resources and associated problems. <ul style="list-style-type: none"> (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) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. (d) 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. 	10
II	<p>Ecosystems</p> <ul style="list-style-type: none"> • Concept of an ecosystem. • Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. • Ecological succession. 	10

	<ul style="list-style-type: none"> • Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the ecosystem <p>Biodiversity and Its Conservation</p> <ul style="list-style-type: none"> • Introduction, definition: genetic, species and ecosystem diversity. • Biodiversity at global, National and local levels. 	
III	<p>Environmental Pollution</p> <ul style="list-style-type: none"> • Definition • Causes, effects and control measures of <p>(a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards</p> <ul style="list-style-type: none"> • Solid waste management: Causes, effects and control measures of urban and industrial wastes. • Role of an individual in prevention of pollution. <p>Social Issues and the Environment</p> <ul style="list-style-type: none"> • From unsustainable to sustainable development. • Water conservation, rain water harvesting, watershed management. • Environmental ethics: Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. • Consumerism and waste products. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and Control of Pollution) Act. • Wildlife Protection Act. • Forest Conservation Act. 	10
IV	<p>Human Population and the Environment</p> <ul style="list-style-type: none"> • Population growth, variation among nations. • Population explosion—Family Welfare Programme. • Environment and human health. • Human rights. • Value education. • HIV/AIDS. • Women and Child Welfare. • Role of Information Technology in environment and human health. • Case Studies. <p>Assignment Work</p> <ul style="list-style-type: none"> • Visit to a local area to document environmental assets—river/forest/grassland/hill/mountain. • Visit to a local polluted site—Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, birds. • Study of simple ecosystems—pond, river, hill slopes, etc. 	15

Total- 45

Reference Books –

1. “Environmental Science” by Miller T G.
2. “Introduction to Environmental Engineering and Science” by Gilbert M Masters.
3. “The Biodiversity of India” by Bharucha Erach.

4. "Essentials of Ecology" by Townsend C and Michael Begon.
5. <https://nptel.ac.in/courses/122102006/>
6. https://swayam.gov.in/nd2_cec19_bt03/preview
7. <https://www.pdfdrive.com/environmental-science-e12033451.html>

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 For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com Second Year– Third Semester

S. No.	Course Code	Course Name	CourseType	Internal Marks	External Marks	Max Marks	L	T	P	C	Exam Hours
1	BCOM-25-301	Financial Management	Core Subject (CS) – 5 (Theory)	40	60	100	4	0	0	4	3
2	BCOM-25-302	Corporate Accounting-I	Core Subject (CS) – 6 (Theory)	40	60	100	4	0	0	4	3
3	BCOM -25-303	Banking and Insurance	Core Subject (CS) – 7 (Theory)	40	60	100	4	0	0	4	3
4	BCOM -25-304	Company Regulation	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) –5 (Theory)	40	60	100	3	0	0	3	3
5	BCOM -25-305	Financial Literacy	Additional Multidisciplinary/ Interdisciplinary (M.D./I.D.) –6 (Theory)Skill Enhancement Course (SEC –3) (Theory)	40	60	100	3	0	0	3	3
7	DBCS-25-301	Communication Skills- II	Skill Enhancement Course (SEC –4) (Theory)	40	60	100	3	0	0	3	3
Total Credit				240	360	600	21	0	0	21	
Optional Elective– (Any One)											
8	DNCC-25-101	NCC	Practical	40	60	100	1	0	2	2	N.A.

	DNSS-25-101	NSS	Practical	40	60	100	0	0	2	1	N.A.
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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-25-301

Title of the Course : FINANCIAL MANAGEMENT

L	T	P	Credits
4	0	0	4

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	12
Unit-II	Cost of Capital: Significance of cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; Combined (weighted) cost of capital.	12
Unit-III	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.	12
Unit-IV	Working Capital: introduction, meaning, nature of working capital, significance of working Capital, Operating cycle and factors determining of Working Capital requirements	12
	Management of Working Capital: Management of cash, Management of receivables, Management of inventories.	12
	Total Hours	60

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 – 25-302**
Title of the Course : **CORPORATE ACCOUNTING-I**

L	T	P	Credits
4	0	0	4

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: Describe the process of valuation of goodwill.

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	Corporate Accounting: Nature and Significance – Corporate Reporting – Accounting Standards, Segment Reporting, Disclosure Norms - Generally Accepted Accounting Principles (GAAP)	12
Unit-II	Conceptual Framework for preparation and Presentation of Financial Statements in line with the Companies Act, 2013 - Provisions relating to Preparation of Company Final accounts – Form of Balance Sheet - Form of Statement of Profit and Loss - Computation of Managerial Remuneration	12
Unit-III	Issue of shares and debentures: Introduction - Various kinds - Forfeiture - Re-issue of forfeited shares – Rights Issues - Redemption of preference shares and debentures.	12
	Valuation of Goodwill and Shares: Methods of valuing Goodwill - Different methods of valuing shares (simple problems)	12
Unit-IV	Liquidation: Statement of Affairs and Deficiency Accounts - Liquidator’s Final Statement of Receipts and Payments.	12
	Total lectures	60

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-25-303**
Title of the Course : **BANKING AND INSURANCE**

L	T	P	Credit
4	0	0	4

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.	10
	Reserve Bank of India: Role and functions and techniques of credit control (Qualitative and Quantitative techniques). Recent Monetary policy of RBI.	10
Unit-II	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.	10
Unit-III	RBI Guidelines On Internet Banking, Challenges faced by Indian Banking, Revised NPA Norms-Grievance Mechanism and Banking Ombudsman.	10
Unit-IV	Insurance: meaning definition and its nature and scope of insurance, Functions of Insurance, classification of insurance, principles of insurance.	10
	Importance of Insurance, Features of Life and Non-Life Insurance regulatory and development authority Introduction, main provision, Duties , power and functions of IRDA Act.	10
	Total Lectures	60

Reference Books:

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

Course Code : **BCOM-25-304**
Title of the Course : **COMPANY REGULATION**

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	Lecture(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
Unit-II	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-III	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
Unit-IV	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)
- Prakash Pandya & 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-25- 305**
Title of the Course : **FINANCIAL LITERACY**

L	T	P	Credit
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	<p>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</p>	10
	<p>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.</p>	5
Unit-II	<p>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; Various types of loans – short term, medium term, long term, micro finance, and related interest rates offered by various nationalized banks and post office;</p> <p>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).</p>	10
Unit-III	<p>Post Office Financial Services</p> <p>Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi 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)</p>	10
Unit-IV	<p>Protection and Investment Related Financial Services</p> <p>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 Rural Postal</p>	10

	<p>Life Insurance (PLI/RPLI).Housing Loans under Pradhan Mantri Awas Yojana – Rural and Urban.</p> <p>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 Fund – SIP</p>	
	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 : **DBCS-25-301**
Title of the Course : **COMMUNICATION SKILLS-II**

L	T	P	Credits
3	0	0	3

Total Hours: 36

Course Outcomes:

CO1: This course will help the student gain Emotional maturity and Emotional health.
CO2: The course will facilitate students to build positive bonding with peers and demonstrate respect for the opinions and beliefs of others.
CO3: The course will augment employability skills of students, and make them efficient in time management, resource management and conflict resolution.
CO4: The course will assist students to raise consciousness about their place in society and train them to be responsible, productive, and self-reliant citizens.

Unit 1- Introduction to Non-verbal Communication Skills in English

- A) Non- Verbal Communication and Body Language. Basic Elements of Body Language, Kinesics.
- B) Basic Listening Skills: Becoming an Active Listener
- C) Basic Writing Skills: Fundamentals of Grammar, Letter Writing & Paragraph Writing

Unit 2- Management Skills

- A) Time Management – Program Evaluation Review Technique (PERT), The Pareto Principle, The Law of the Three, The Important Versus the Urgent.
- B) Anger Management – What is Anger, Effects of Anger, Types of Anger, 1-2-3 Turtle Rule, Anger Management.
- C) Stress Management- Signs & Symptoms, Sources of Stress, Practicing the 4 A’s.

Unit 3- Social & Organisational Well-Being

- A) Emotional Intelligence- Traits, Self-Awareness, Self-Regulation, Motivation, Empathy, EQ vs. IQ, Spiritual Intelligence, Whole Brain Training (IQ+EQ+SQ= 3Q).
- B) Business Dress and Dining Etiquette – Why a Dress Code, Business and Casual Dress Code, Table Manners.
- C) Netiquette- What is Netiquette, Why Netiquette, Netiquette Norms, E-Mail Etiquette.

Unit 4- Interview Skills, Presentation Skills & Group Discussion

- A) Curriculum Vitae and Resume Writing, Do’s and Don’ts of an Interview
- B) Planning and Structuring your Presentation. Techniques of Delivering a Presentation like a Pro.
- C) Group Discussion- Do’s & Don’ts of a GD. How to Ace a GD.

References

- Klaus, Peggy (2009). *The Hard Truth about Soft Skills*. Harper Collins Publishers.
- Fleming, Kerrie (2016). *The Leader's Guide to Emotional Agility*. Pearson Education Limited.
- Butterfield, Jeff (2010). *Problem Solving & Decision Making, Course Technology*. Cengage Learning.
- Pellerin, Charles. J. (2009). *How NASA Builds Teams: Mission Critical Soft Skills for Scientists, Engineers, and Project Teams*. John Wiley & Sons. Inc.
- Riggio & Sherylle J, Tan (2014). *Leader Interpersonal and Influence Skills*. Routledge.
- Rutherford, J. Andrea (2000). *Basic Communication Skills for Technology*. Pearson Education
- Kumar, Sanjay (2011). *Communication Skills*. Oxford University Press.
- Robbins, Stephen.P (2013). *Organizational Behaviour*. Pearson.
- Gill, Hasson (2011). *Brilliant Communication Skills*. Pearson.
- Ramesh, GopalaSwamy (2013). *The Ace of Soft Skills: Attitude, Communication and Etiquette for Success*. Pearson.
- Konar, Nira (2011). *Communication Skills for Professionals*. Prentice Hall India Learning.
- Peters, Francis (2011). *Soft Skills and Professional Communication*. McGraw Hill Education.
- Adair, John (2009). *Effective Communication*. Pan Macmillan.
- Daniels, Aubrey (1999). *Bringing out the Best in People*. McGraw Hill Education.



DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com Second Year – Fourth Semester

S. No.	Course Code	Course Name	CourseType	Internal Marks	External Marks	Max Marks	L	T	P	C	Exam Hours
1	BCOM-25-401	Business Environment	Core Subject (CS) – 8 (Theory)	40	60	100	4	0	0	4	3
2	BCOM-25-402	Corporate Accounting-II	Core Subject (CS) – 9 (Theory)	40	60	100	4	0	0	4	3
3	BCOM-25-403	Operation Research	Core Subject (CS) –10 (Theory)	40	60	100	4	0	0	4	3
4	BCOM-25-404	Management Accounting	Core Subject (CS) –11 (Theory)	40	60	100	4	0	0	4	3
5	BCOM-25-405	Entrepreneurship & Startup Management	Skill Enhancement Course (SEC –3) (Theory)	40	60	100	3	0	0	3	3
6	BCOM-25-406	Industrial Training Project	Project (Practical)	--	100	100	0	0	8	4	
7	DBHV-25-401	Human Value & Ethics	Value Addition Course (VAC – 3) (Theory)	40	60	100	3	0	0	3	3
8	XXXX	Open Electives (Any One)	Value Addition Course (VAC – 4) (Theory)	40	60	100	3	0	0	3	3

	Total Credit			280	520	800	25	0	8	32	
Open Electives-(Any One)											
	DBIP-25-401	IPR (Intellectual Property Rights)	Theory	40	60	100	3	0	0	3	3
	DBPU-25-401	Punjabi	Theory	40	60	100	3	0	0	3	3
	DBHP-24-401	History & Culture of Punjab	Theory	40	60	100	3	0	0	3	3
Optional Elective– (Any One)											
8	DNCC-25-101	NCC	Practical	40	60	100	1	0	2	2	
	DNSS-25-101	NSS	Practical	40	60	100	0	0	2	1	

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

- **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 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 theprogram, Student will be Awarded Diploma in Commerce**

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-25-401**
Title of the Course : **BUSINESS ENVIRONMENT**

L	T	P	Credit
4	0	0	4

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.	12
Unit-II	Economic Environment of Business: Significance and elements of economic environment. Economic systems and business environment. Political environment, How it effects the business.	12
Unit-III	International Environment: Multinational corporations: Foreign collaborations and Indian business; Non-resident Indians and corporate sector;	12
	International economic institutions: WTO, World Bank, IMF and their importance to Indian Economy. Economic planning in India;	12
Unit-IV	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.	12
	Total Hours	60

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 -25- 402**
Title of the Course : **CORPORATE ACCOUNTING-II**

L	T	P	Credits
4	0	0	4

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: Describe accounting for Amalgamation and Internal Reconstruction of Companies.
C02: Analyze holding company accounts, profit prior incorporation and liquidation of company
C03: . Understand and describe accounting procedures for Insurance Companies
C04: Understand and describe accounting procedures for Banks

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	Acquisition of Business , Profits Prior to Incorporation, Amalgamation - Absorption and Reconstruction of a company – Calculation of Purchase Consideration – Accounting Entries – Books of Purchasing Company – Books of Vendor Company - (Inter-company holdings excluded).	12
Unit-II	Alteration of share capital - Internal reconstruction (simple problems only)	12
	Holding Companies: Introduction – Fundamental Principles in consolidation of Balance Sheet and Profit and Loss Account – Preparation of Consolidated Final Accounts (simple problems only).	12
Unit-III	Accounts of Insurance Companies: Types of Insurance – Explanation of special Terms in Insurance Business – Accounts of General Insurance Business – Form or Revenue Account and Balance Sheet – Preparation of Final Accounts for General Insurance.	12
Unit-IV	Accounts of Banks: Preparation of Profit and Loss Account and Balance Sheet – Rebate on Bills Discounted.	12
	Total Lecture	60

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-25-403**
Title of the Course : **OPERATION RESEARCH**

L	T	P	Credit
4	0	0	4

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	12
	Assignment Problems: Introduction, Minimization and Maximization problems, Travelling Salesman problems, unbalanced assignment problems.	12
Unit-II	Transportation Problems: Meaning, Assumptions, Terminology, Methods; Feasible solution (NWCM, LCM, VAM), Optimal solution (Stepping stone method, MODI method), Unbalanced Transportation problem, Degeneracy	12
Unit-III	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	12
Unit-IV	Game Theory: Introduction, Significance, Limitations, Strategies, Pure strategies Practical's, Mixed Strategy: - Practical's (Odds method, dominance method, sub-game method, equal gain method).	12
	Total Hours	60

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 –25- 404**
Title of the Course : **MANAGEMENT ACCOUNTING**

L	T	P	Credits
4	0	0	4

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
Unit -II	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.	10
	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.	10
Unit -III	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.	10
	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.	10
Unit- IV	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	10
	Total lectures	60

Reference books:

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

Course Code : **BCOM –25- 405**
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
Unit- III	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
Unit- IV	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-25-406**
Title of the Course : **INDUSTRIAL TRAINING**

L	T	P	Credit
0	0	8	4

Course Outcomes:

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

CO1: Participate in the projects in industries during his or her industrial training.
CO2: Interact with industrial personnel and follow practices and discipline prescribed in industry.
CO3: Develop awareness about general workplace behavior and build interpersonal and team skills.
CO4: Prepare professional work reports and presentations

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

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 : **DBHV-25-401**
Title of the Course : **HUMAN VALUES AND ETHICS**

L	T	P	Credits
3	0	0	3

Course Outcomes:

By completing this course, students can:

CO1: To help students distinguish between values and skills, and understand the need, basic guidelines, content and process of value education
CO2: To help students initiate a process of dialog within themselves to know what they ‘really want to be’ in their life and profession
CO3: To help students understand the meaning of happiness and prosperity for a human being.
CO4: To facilitate the students to understand harmony at all the levels of human living, and live accordingly.

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

Unit	Course Outlines	Hour(s)
1	Introduction - Need, Basic Guidelines, Content and Process for Value Education Understanding the need, basic guidelines, content and process for Value Education, Self-Exploration–what is it? - its content and process; ‘Natural Acceptance’ and Experiential Validation- as the mechanism for self exploration, Continuous Happiness and Prosperity- A look at basic Human Aspirations, Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority, Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario, Method to fulfill the above human aspirations: understanding and living in harmony at various levels.	7
2	Understanding Harmony in the Human Being - Harmony in Myself Understanding human being as a co-existence of the sentient ‘I’ and the material ‘Body’, Understanding the needs of Self (‘I’) and ‘Body’ - Sukh and Suvidha, Understanding the Body as an instrument of ‘I’ (I being the doer, seer and enjoyer), Understanding the characteristics and activities of ‘I’ and harmony in ‘I’, Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail, Programs to ensure Sanyam and Swasthya.	12
3	Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship Understanding harmony in the Family- the basic unit of human interaction , Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between intention and competence, Understanding the meaning of Samman, Difference	11

	between respect and differentiation; the other salient values in relationship, Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals, Visualizing a universal harmonious order in society Undivided Society (AkhandSamaj), Universal Order (SarvabhaumVyawastha)- from family to world family!..	
4	Implications of the above Holistic Understanding of Harmony on Professional Ethics Natural acceptance of human values, Definitiveness of Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order, Competence in Professional Ethics: a) Ability to utilize the professional competence for augmenting universal human order, b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems, technologies and management models, Case studies of typical holistic technologies, management models and production systems, Strategy for transition from the present state to Universal Human Order: a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers, b) At the level of society: as mutually enriching institutions and organizations.	15

Text Books: 1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.

References:

1. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and Harper Collins, USA
2. E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
3. Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
4. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome’s report, Universe Books.
5. A Nagraj, 1998, Jeevan Vidya Ek Parichay, Divya Path Sansthan, Amarkantak.
6. P L Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.

Course Code : **DBIP-25-401**
Title of the Course : **IPR (Intellectual Property Rights)**

L	T	P	Credit
3	0	0	3

Course Outcomes:

By completing this Course , Students will be able to

CO1: To provide comprehensive knowledge to the students regarding the general principles of IPR, Concept and Theories, Criticisms of Intellectual Property Rights, International Regime Relating to IPR.

CO2: To promote an environment where creativity and innovation can thrive by striking a balance between the interests of innovators and the larger public interest

CO3: To make the students aware of their rights for the protection of their innovation

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	M	M	M	S	M	M	M	W	M	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	M	S	M	M	M	W	M	M	S	M

Unit	Course Outlines	Hour(s)
Unit-I	Understanding and Overview of the IPR Regime: Introduction, types of intellectual property and Industrial Property. Need for intellectual property rights. Impact of IPR on development. health, agriculture and science. International treaties and protection of IPR.	8
Unit- II	Patent Rights And Copy Rights: Patents- Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties. Copy Rights Origin, Definition & Types of Copy Right, Registration procedure, Assignment & licence, Terms of Copy Right,	14

	Piracy, Infringement, Remedies, Copy rights with special reference to software	
Unit III	<p>Trade Marks:</p> <p>Origin, Meaning & Nature of Trade Marks, Types, Registration of Trade Marks, Infringement & Remedies, Offences relating to Trade Marks, Passing Off, Penalties</p> <p>Geographical Indication of Goods: Protection of GIs</p> <p>Traditional Knowledge: Types and Need for Protection</p>	9
Unit- IV	<p>Design:</p> <p>Meaning, Definition, Object, Registration of Design, Cancellation of Registration, International convention on design, functions of Design. Semiconductor Integrated circuits and layout design Act-2000.</p> <p>Technological and Legal Development in Intellectual Property</p>	8
Reference Books:		
<ol style="list-style-type: none"> 1. Law of Intellectual Property, Asian Law House, Dr.S.R. Myneni. 2. P. Narayanan, Intellectual Property Law (Eastern Law House, New Delhi and Kolkata, 4th edn., 2020) 3. Jayashree Watal, Intellectual Property Rights in the WTO and Developing Countries (Oxford University Press, New Delhi, 2001). 4. Dr. B.L. Wadhera, Law Relating to Patent, Trademarks, Copyright & Designs 		

SYLLABUS

Course Title: Punjabi

Course Code: DBPU-25-401

L	T	P	Credit
3	0	0	3

Course outcome:

[CO-1] ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨ ਸੰਬੰਧੀ ਗਿਆਨ ਹਾਸਲ ਕਰਨਾ।

[CO-2] ਸਾਹਿਤਦੇਰੂਪਾਂਬਾਰੇਵਿਦਿਆਰਥੀਆਂਨੂੰਜਾਣਕਾਰੀਦੇਣੀ

[CO-3] ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੀ ਇਤਿਹਾਸਕਾਰੀ; ਪੰਜਾਬੀ ਸਾਹਿਤ ਇਤਿਹਾਸਕਾਰੀ ਦੀਆਂਸਮੱਸਿਆਵਾਂ ਅਤੇ ਸੰਭਾਵਨਾਵਾਂਕਾਲ ਵੰਡ ਦੇ ਮਸਲੇਨੂੰ ਜਾਣਨਾ

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

Syllabus

Unit	CourseOutlines	Hour(s)
1	<ul style="list-style-type: none"> ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ (1901 ਤੋਂ 1995), ਸਾਹਿਤਕ ਧਾਰਾਵਾਂ, ਵਿਕਾਸ, ਪ੍ਰਵਿਰਤੀਆਂ ਅਤੇ ਸਾਹਿਤ ਰੂਪਾਂ ਦਾ ਵਿਕਾਸ, ਡਾ. ਜਸਵਿੰਦਰ ਸਿੰਘ ਤੇ ਡਾ. ਮਾਨ ਸਿੰਘ ਢੀਂਡਸਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ। ਇਕਾਂਗੀ ਯਾਤਰਾ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ) ਸੰਪਾ : ਡਾ. ਰਘਬੀਰ ਸਿੰਘ ਤੇ ਡਾ. ਸਤੀਸ਼ ਕੁਮਾਰ ਵਰਮਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ। 	

2	<ul style="list-style-type: none"> • ਭਾਰਤੀ ਕਾਵਿ ਸ਼ਾਸਤਰਾਂ ਨਾਲ ਸੰਬੰਧਤ ਮੂਲ ਸੰਕਲਪ: ਅਭਿਧਾ, ਲਕਸ਼ਣਾ ਵਿਅਜੰਨਾ ਉਪਮਾ, ਰੂਪਕ, ਅਤਿਕਥਨੀ, ਅਨੁਪ੍ਰਾਸ, ਦ੍ਰਿਸ਼ਟਾਂਤ • ਭਾਸ਼ਾ : ਪਰਿਭਾਸ਼ਾ, ਪ੍ਰਕਿਰਤੀਅਤੇਵਿਸ਼ੇਸ਼ਤਾਵਾਂ • ਕਹਾਣੀ, ਨਾਵਲ, ਇਕਾਂਗੀ : ਪਰਿਭਾਸ਼ਾ, ਪ੍ਰਕਿਰਤੀ ਤੇ ਤੱਤ
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Books Recommended:

ਸਹਾਇਕ ਪੁਸਤਕਾਂ:

1. ਜੀਤ ਸਿੰਘ ਸੀਤਲ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਆਲੋਚਨਾਤਮਕ ਇਤਿਹਾਸ, ਪੈਪਸੂ ਬੁੱਕ ਡੀਪੂ, ਪਟਿਆਲਾ.
2. ਡਾ. ਜਸਵਿੰਦਰ ਸਿੰਘ ਤੇ ਡਾ. ਮਾਨ ਸਿੰਘ ਢੀਂਡਸਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ
3. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ.
4. ਪਰਮਿੰਦਰ ਸਿੰਘ, ਕਿਰਪਾਲ ਸਿੰਘ ਕਸੇਲ ਅਤੇ ਗੋਬਿੰਦ ਸਿੰਘ ਲਾਂਬਾ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੀ ਉਤਪਤੀ ਤੇ ਵਿਕਾਸ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ.
5. ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ ਪੰਜਾਬੀ ਅਕਾਦਮੀ (ਜਿਲਦ ਦੂਜੀ ਤੋਂ ਚੌਦਵੀਂ ਤੱਕ), ਨਵੀਂ ਦਿੱਲੀ.
6. ਸਤਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਕਾਵਿਰੂਪ ਅਧਿਐਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ.

SYLLABUS
History and Culture of Punjab
Course Code: DBHP-25-401

L	T	P	Credit	Hours
3	0	0	3	36

Course outcome:

CO1: To understand the context of Geographical features of Punjab and their impact on ancient Indian history

CO2: To develop the ability to understand the Ancient Punjab

CO3: To acquire the ability to know the culture and religion of Ancient Punjab

CO/PO Mapping (S-Strong Correlation, M- Medium Correlation, W-Weak Correlation)												
COs	Programme Outcomes (POs)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	M	S	S	S	M	M	S	M	M	S	S
CO2	W	M	M	M	S	M	M	S	S	M	M	S
CO3	S	S	W	S	W	S	S	S	S	S	S	M
CO4	S	M	M	S	M	S	S	S	S	M	S	W

Syllabus

Sr. No	Title
1	Block I, Ancient Punjab: Physical features; impact on History
	Harappan Culture: Extent and town planning.
	Harappan Culture: Social, Economic and Religious life; causes of disappearance
	Rig Vedic Age: The rise of Indo Aryans; main features of the life in early Vedic Age.
2	Block II, Later Vedic Age: Political, Social, Economic and Religious life of later Vedic Aryans
	Caste System: Origin and evolution.
	Political Condition on eve Alexander's invasion
	Impact of Alexander's invasion on social and cultural life.

Suggested Readings:

- Joshi, L.M (ed.) :History and Culture of the Punjab, Part-1Publication Bureau, Punjabi University, Patiala, 1989 (3rd edn.)
- Joshi, L.M and Singh Fauja (ed) : History and Culture of the Punjab, Vol. I, Punjabi University, Patiala, 1977
- Prakash, Buddha : Glimpses of Ancient Punjab, Punjabi University, Patiala, 1983
- Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
- Basham, A.L : The Wonder That was India, Rupa Books, Calcutta (18th rep.),1992
- Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966



DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com Third Year – Fifth Semester

S. No.	Course Code	Course Name	CourseType	Internal Marks	External Marks	Max Marks	L	T	P	C
1	BCOM-25-501	Cost Accounting	Core Subject (CS) –11 (Theory)	40	60	100	4	0	0	4
2	BCOM-25-502	Income Tax	Core Subject (CS) –12 (Theory)	40	60	100	4	1	0	5
3	BCOM-25-503	Indian Financial System	Core Subject (CS) –13 (Theory)	40	60	100	4	0	0	4
4	BCOM-25-504	Goods and Services Tax	Core Subject (CS) –14 (Theory)	40	60	100	4	0	0	4
5	BCOM-25-505	Workshop On Tally	Skill Enhancement Course (SEC –3) (Practical)	40	60	100	2	0	2	3
6	BCOM-25-506	E-Commerce	Value Addition Course (VAC – 5) (Theory)	40	60	100	3	0	0	3
7	DBRM-25-501	Research Methodology	Skill Enhancement Course (SEC – 4) (Theory)	40	60	100	3	0	0	3
8	XXXX	Elective – I (Any One)	Elective Subject (ES) –1 (Theory)	40	60	100	3	0	0	3
Total Credit				320	480	800	27	1	2	29
	XXXX	Accounting & Finance	Theory	40	60	100	3	0	0	3
	XXXX	Banking & Insurance								
	XXXX	Business Analytics								

Optional Elective– (Any One)

	Optional Elective– (Any One)									
	DNCC-25-101	NCC	Practical	40	60	100	1	0	2	2
	DNSS-25-101	NSS	Practical	40	60	100	0	0	2	1

Elective-I

Choose any one elective course from the following

Elective-I

Accounting & Finance	
BCOM-25-507	Stock Market Operations
BCOM-25-508	Financial Derivatives
BCOM- 25-509	Personal Financial Planning
BCOM-25-510	Security Analysis and Portfolio Management

Banking & Insurance	
BCOM- 25-511	Banking Services Management
BCOM- 25-512	Insurance Services Management
BCOM- 25-513	Banking Laws and Services
BCOM-25-514	Risk Management and Insurance

Business Analytics	
BCOM- 25-515	Introduction to Business Analytics using MS Excel
BCOM- 25-516	Big Data Fundamentals
BCOM- 25-517	Descriptive Analytics
BCOM- 25-518	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.

Course Code : **BCOM -25- 501**
Title of the Course : **COST ACCOUNTING**

L	T	P	Credits
4	0	0	4

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	Evolution of Cost Accounting – Importance of Cost Accounting – Limitations of Cost Accounting – Definition and Cost Concepts – Classification of Costs – Cost Unit and Cost Centre – Installation of Cost Accounting System – Essentials of a good Cost Accounting System. Preparation and Presentation of Cost Data and Information – Preparation of Cost Sheets	10
Unit-II	Material Cost – Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, economic Order Quantity – Reorder Level, Stores Records – Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method , Simple Average Method and Weighted Average Method.	10
Unit-III	Labour Cost – Importance of Labour Cost Control – Time Keeping – Methods of Time Keeping – Control of Idle Time and Overtime and their Treatment in Cost Accounting – labour Turnover – Causes – Effects – Methods of measuring Labour Turnover – Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan , Rowan Plan, Taylor’s Differential Piece Rate System, Merrick’s Multiple Piece Rate System – Preparation of Labour Cost.	10
Unit-II	Overheads – Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments – Absorption of Overheads – Bases of Absorption of Overheads.	10
Unit-IV	Unit or Output Costing – Operating Costing – Job Costing – Contract Costing – Batch Costing – Characteristics. Process Costing – Meaning – Objectives – Process Costing as distinguished from other methods of costing – Preparation of Process Accounts (excluding equivalent production and inter-process profits) – Joint Product and By-product Costing – Difference between Joint Product and By-product – Separation of Joint Cost – various Bases of Separation of Joint Costs	10
	Recent Cost Concepts: Activity Based Costing (ABC)	10
	Total lecture	60

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-25-502**
Title of the Course : **INCOME TAX**

L	T	P	Credits
4	1	0	5

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	12
Unit-II	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.	12
Unit-III	Set-off and Carry-Forward of Losses and Deductions from Total Income. Taxation of Individuals, Hindu Undivided Family, Firms and Association of Persons	12
Unit-IV	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	12
	Procedure for Assessment , Appeals, Revisions, Settlement of Cases and Penalties & Offences, Provisions concerning Procedure for Filing Returns, Signatures, E-Filing, Penalties and Prosecution	12
	Total lectures	60

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-25-503**
Title of the Course : **INDIAN FINANCIAL SYSTEM**

L	T	P	Credits
4	0	0	4

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	12
UNIT-II	Financial Services: nature, types, regulatory framework and major problems faced by Indian financial service sector. Merchant Banking, Mutual Funds	12
UNIT-III	Commercial Banks: Meaning, functions and recent developments in commercial banking, Credit Creation	12
UNIT-IV	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	12
	Capital Market: Primary Market, Secondary Market, Functions of Capital Market, Methods of issue, stock in primary market	12
	Total lectures	60

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-25-504**
Title of the Course : **GOODS AND SERVICES TAX**

L	T	P	Credits
4	0	0	4

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	Lecture(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
Unit-II	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-III	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
Unit-IV	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 –25- 505**
Title of the Course : **WORKSHOP ON TALLY**

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
Unit-II	Final accounts in computerised accounting, Bad debts in computerised accounting. Modules and Auditing of Computerised Accounting. Development of Computerised Accounting system.	7
Unit- III	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
Unit- IV	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, 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-25-506**
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
Unit- II	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-III	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
Unit-IV	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:

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

Course Code : **DBRM-25-101**
Title of the Course : **Research Methodology**

L	T	P	Credit
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
Unit -II	Review of Literature: Meaning & Purpose of Review of Literature, Types and Sources of Review of Literature, Academic Writing, Referencing, Citations	8
Unit-III	Sampling Design: Types & Size of the sample, Measurement scales, sources of error in measurement. Data. Collection <i>Methods</i> : Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and Sources of locating secondary distributions, data.	10
Unit-IV	Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis. Testing of Hypothesis: Procedure, Measuring power of test, Type I & Type II errors	9
Unit-V	Test of Significance: Parametric and non-parametric, Z-test, t-test, F-test, Chi-square test. Report Writing: Mechanics of report writing, preliminary pages, Main body, appendices.	8
	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– 25-507**
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 i India. Stock Exchange: Meaning, role, functions, overviewof 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
Unit-II	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-III	SEBI Act 1992: Definition, objectives, management of the board, constitution, powers, functions, role of SEBI, SEBI stock broker andsub-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
Unit-IV	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- 25-508**
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	Financial Derivatives: Introduction – Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts.	6
	Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India.	9
Unit-II	Forward Contracts: Features – Limitations of forward markets – Introduction to Futures – Meaning and definition – Features of futures – Difference between forwards and futures –	8
Unit-III	Futures – terminology – Types of future contracts – Financial futures – Stock futures – Currency futures – Interest rate futures – Index futures – Commodity futures – Futures pay offs – Trading strategies in stock futures	8
Unit-IV	Options: Meaning – Definition – Need – Difference between options and futures – Fundamental option strategies – Types of options contracts – Call – Put – options – Intrinsic value Vs Time value of options – Trading strategies in stock options.	7
	Swaps: Meaning – Definition – Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap – Currency swap – Commodity swap – Equity swap – Difference between Swaps and Futures.	7
	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.
- Punithavati Pandian, 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-25-509**
Title of the Course : **PERSONAL FINANCIAL PLANNING**

L	T	P	Credit s
3	0	0	3

Course Outcomes:

The objective of this course is to enable the students to analyze their personal financial decisions, evaluate the costs and benefits of their decisions, recognize their rights and responsibilities as consumers, and apply the knowledge learned in school to financial situations encountered later in life.

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

CO1: Understand the importance of personal financial planning and time value of money which is fundamental in achieving their financial goals.
CO2: Understand the various sources of investment and credit and their respective income tax implications.
CO3: Understand the concept of risk-return and risk management.
CO4: Understand the multiple areas of comprehensive financial planning including taxation, insurance, retirement, and estate planning.

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	Understanding personal finance: Financial security, Time value of money, importance of personal financial planning, Principles of personal finance, Financial planning process, Biases in personal finance	15
Unit II	Financial statements and ratios analysis: Managing cash flows, Creating and reviewing financial statements, Analyzing financial statements, Budget Introduction to insurance and risk management: Risk and return, Risk management, Risk diversification, Managing life, health and disability risks, concept and types of insurance.	15
Unit III	Investment fundamentals: Saving and investment, Rules of investing, Debt and equity. Investment in bonds and mutual funds. Managing income taxes: Introduction to personal income tax planning, Tax avoidance and tax evasion. Building and maintaining good credit: Credit basics and debt management, Sources of debt, Credit report and scores.	10
Unit IV	Introduction to retirement planning: Basic retirement plans. Estate planning. Ethical considerations in personal financial planning	5
	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-25- 510**
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
Unit-II	Security Analysis: Fundamental Analysis- meaning, objectives, fundamental analysis framework: economic analysis, industrial analysis, company analysis.	10
Unit-III	Technical Analysis- Introduction, assumptions, technical vs. fundamental analysis, Dow Theory. Efficient market theory: meaning, random walk theory, efficient market hypothesis.	8
Unit-IV	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-25-511**
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
Unit-II	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-III	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
Unit-IV	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-25-512**
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
Unit-III	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
Unit-IV	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:

- 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-25-513**
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
Unit-II	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-III	NPA and Securitization: NPAs, NPA categories, Provisioning norms, SARAFESI 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
Unit-IV	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
- 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-25-514**
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
Unit-II	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-III	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
Unit-IV	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-25-515**
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
Unit- III	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
Unit-IV	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:

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

Course Code : **BCOM-25- 516**
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
Unit- II	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-III	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
Unit- IV	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:

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

Course Code : BCOM –25-517
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)
	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
Unit- I	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
Unit- II	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- III	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
Unit-IV	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

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

Course Code : **BCOM –25- 518**
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
Unit- II	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- III	File Handling: Types of files: Sequential files, Random files and Indexed Sequential files. Functional Dependency. Normalization: 1NF, 2NF, 3NF, BCNF.	12
Unit-IV	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:

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

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme For
Program: Bachelor of Commerce, Session: 2025-2026
B.Com Third Year – Sixth Semester

Course Code	Course Name	External Marks	Internal Marks	Max. Marks	L	T	P	C
BCOM-25-601	Industrial Training Project	100	--	100	0	0	10	5
BCOM-25-602	Project Report	100	--	100	0	0	10	5
BCOM-25-603	Seminar On Project Report	--	100	100	0	0	10	5
BCOM-25-604	Viva-Voce	100	--	100	0	0	10	5
Total		300	100	400	0	0	40	20

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

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

Course Code : BCOM-25-601
Title of the Course : INDUSTRIAL TRAINING PROJECT

L	T	P	Credits
0	0	10	5

Course Outcomes:

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

CO1: Practical experience: Students gain hands-on experience in real-world scenarios.
CO2: Industry exposure: Students learn about industry standards, practices, and technologies.
CO3: Skill development: Students develop technical and soft skills, such as communication, teamwork, problem-solving, and critical thinking.
CO4: Professional networking: Students build connections with industry professionals and peers.

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

The student shall have to undergo an industrial training under the instructor (to be allocated by the company). The instructor shall send the evaluation (out of 100 marks) of the student of the training period in a sealed envelope to the department.

Course Code : **BCOM-25-602**
Title of the Course : **PROJECT REPORT**

L	T	P	Credits
0	0	10	5

Course Outcomes:

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

CO1: Practical experience: Students gain hands-on experience in real-world scenarios.
CO2: Industry exposure: Students learn about industry standards, practices, and technologies.
CO3: Skill development: Students develop technical and soft skills, such as communication, teamwork, problem-solving, and critical thinking.
CO4: Prepare professional work reports and presentations

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

In the sixth semester every student is required to take up a major research project in his/her relevant area of specialization. The project shall be carried out under the supervision of Faculty Member and instructor in the industry. The project report shall be signed by both the instructor and the faculty member.

Course Code : **BCOM-25-603**
Title of the Course : **SEMINAR ON PROJECT REPORT**

L	T	P	Credits
0	0	10	5

Course Outcomes:

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

CO1: Practical experience: Students gain hands-on experience in real-world scenarios.
CO2: Industry exposure: Students learn about industry standards, practices, and technologies.
CO3: Skill development: Students develop technical and soft skills, such as communication, teamwork, problem-solving, and critical thinking.
CO4: Prepare professional work reports and presentations

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

The student has to make power point presentation on the project work done by him. He will be evaluated internally by internal examiner out of 100 marks

Course Code : BCOM-25-604

Title of the Course : VIVA-VOCE

L	T	P	Credits
0	0	10	5

Course Outcomes:

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

CO1: Practical experience: Students gain hands-on experience in real-world scenarios.
CO2: Industry exposure: Students learn about industry standards, practices, and technologies.
CO3: Skill development: Students develop technical and soft skills, such as communication, teamwork, problem-solving, and critical thinking.
CO4: Prepare professional work reports and presentations

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

Every student will have to appear for comprehensive VIVA at the end of the Year. This VIVA-VOCE examination is based on the training done by student; each student is required to face a board composed of one external examiner, one internal examiner and the principal/director of the college or his nominee.

DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH
Faculty of Business Administration and Hospitality Management
Department of Business Management and Commerce
Scheme For
Program: Bachelor of Commerce (Hons. With Research), Session: 2025-2026
B.Com Fourth Year – Seventh Semester

S. No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C
1	BCOM-25-701	Business Analytics	Core Subject (CS) –15 (Theory)	40	60	100	4	0	0	4
2	BCOM-25-702	Research Ethics	Core Subject (CS) –16 (Theory)	40	60	100	4	0	0	4
3	BCOM-25-703	Research Methodology	Core Subject (CS) –17 (Theory)	40	60	100	4	0	0	4
4	BCOM-25-704	Marketing Research	Core Subject (CS) –18 (Theory)	40	60	100	4	0	0	4
5	BCOM-25-705	Seminar	Seminar (Practical)	-	100	100	2	0	4	4
	Total credit			160	340	500	18	0	4	20

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

Course Code : **BCOM-25-701**
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;	10
	Business Analytics as Solution for Business Challenges, Effective Predictive Analytics, Integrating Analytics in Business Processes.	610
Unit-II	Unstructured Data Analytics: Balanced Scorecard, Dashboards, KPI based on Dashboard and Scorecard, LOFT effect, Data Quality, Master Data Management, Data Profiling.	10
Unit-III	Data Modelling: Concepts, Data Modelling Types and Techniques,	10
	Multidimensional modelling: measures, dimensions, attributes and hierarchies, Schemas, Data Marts, Data Integration: Extraction, Transformation and Load Processes.	10
Unit-IV	Data Warehouse: Definition, Architecture, Development and Implementation issues, Introduction to OLTP and OLAP, Data Mining:	10
	Total Hours	60

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-25-702**
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.	10
Unit-II	Ethics with respect to science and research - Intellectual honesty and research integrity - Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP) -	15
Unit-III	Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.	10
Unit-IV	Use of plagiarism software like Turnitin, Urkund and other open source software tools	15
	Total lectures	60

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 UniversityPress.
- 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-25-703**
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.	10
Unit-II	Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis. Testing of Hypothesis: Procedure, Measuring power of test, Type I & Type II errors	10
Unit-III	Data. Collection <i>Methods</i> : Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and Sources of locating secondary distributions, data.	10
	Literature Review: Its need and significance in Research, Sources of Literature Review, APA & MLA styles of Thesis writing, Meaning of Bibliography/References	10
Unit-IV	Synopsis: Steps involved in writing synopsis, Report Writing: Mechanics of report writing, preliminary pages, Main body, appendices.	10
	Total lectures	60

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-25-704

Title of the Course: SEMINAR

L	T	P	Credits
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 For
Program: Bachelor of Commerce (Hons. With Research), Session: 2025-2026
B.Com Fourth Year – Eighth Semester

S. No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max Marks	L	T	P	C
1	BCOM-25-801	Advanced Statistics	Core Subject (CS) –19 (Theory)	40	60	100	4	0	0	4
2	BCOM-25-802	Application of Statistical Software- SPSS	Core Subject (CS) –20 (Practical)	40	60	100	4	0	4	6
3	BCOM-25-803	Dissertation	Core Subject (CS) –21 (Practical)	--	100	100	6	0	12	12
Total credit				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-25- 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.	10
	Statistical Decision Theory: Decision environment, Expected profit under certainty, risk and uncertainty, Utility theory.	10
Unit-II	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.	15
Unit-III	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
Unit-IV	Parametric Test : Z-test, t-test, F-test, One way ANOVA, Pearson's Coefficient Non—Parametric Tests: Chi-square tests; Sign tests; Wilcoxon Signed— Rank tests; Kruskal—Wallis test.	15
	Total lectures	60

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-25-802**
Title of the Course : **APPLICATION OF STATISTICAL SOFTWARE- SPSS**

L	T	P	Credit s
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
Unit- II	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 - III	Descriptive Statistics for Continuous Variables - The Explore procedure - Frequencies Procedure – Descriptive - CompareMeans - Frequencies for Categorical Data.	10
Unit- IV	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.	20
	Total lectures	60

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-25-803

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.