

बिनोद बिहारी महतो कोयलांचल विश्व बिद्यालय, धनबाद
UNIVERSITY DEPARTMENT COMMERCE AND BUSINESS MANAGEMENT

Binod Bihari Mahto Koyalanchal University, Dhanbad



CURRICULUM FRAMEWORK

BASED ON

NATIONAL EDUCATION POLICY-2020

FOUR-YEAR UNDER-GRADUATE PROGRAM (FYUGP)

IN COMMERCE

(COMMON FRAMEWORK FOR ALL B.COM. STUDENTS)

SESSION FROM 2022 ONWARDS

A meeting of BOS is held on 01/10/2024 in University Dept. of Commerce and Business Management, B.B.M.K. University, Dhanbad. Following members were present to prepare and finalize the syllabus of NEP-2020, FYUGP from 5th semester to 8th semester: -

1. Dr. Nakul Prasad, Associate Prof. Head, Univ. Dept. of Commerce,
BBMKU- Chairman

(Signature)
01-10-2024

1. Dr. D. P. Singh, Associate Professor, Dean, Faculty of Commerce,
BBMKU --Member

(Signature)
01/10/24

2. Dr. Ajit Kumar, Associate Professor, Univ. Dept. of Commerce,
BBMKU-----Member

(Signature)
01/10/24

3. Dr. B. N. Singh, Assistant Professor, Head, University Dept. of
management Studies, B.B.M.K.U, Dhanbad-----Member

(Signature)
01/10/2024

4. Shri Bimal Minz, Assistant Professor, Head,
Dept. of Commerce, SSLNTM College, Dhanbad—Member

(Signature)
01/10/2024

5. Dr. S. K. Singh, Assistant Professor, Head, Dept. of Commerce.,
R.S. More College, Govindpur----Member

(Signature)
01/10/24

6. Dr. Sumiran Kumar Rajak, Assistant Professor, Head,
Dept. of Commerce, Sindri College, Sindri-Member

(Signature)
11/10/24.

7. Shri Sanjay Kumar Sinha, Assistant Professor, Dept. of Commerce,
GN College, Dhanbad---Invitee Member

(Signature)
11/10/24

8. Dr. Vikash Kumar Keshari, NBAP, Dept. of Commerce,
PKRM College, Dhanbad—Invitee Member

(Signature)
01/10/24

9. Dr. Sushil Kumar Lal, NBAP, Dept. of Commerce,
PKRM College, Dhanbad—Invitee Member

(Signature)
01/10/24

10. Dr. Alok Kumar, NBAP, Univ. Dept. of Commerce, BBMKU,
Dhanbad.....Invitee Member

(Signature)
01/10/24

(Signature)
01.10.2024

Head-cum-Chairman

Dr. Nakul Prasad
Head, University Dept.
Commerce & Business Management
BBMKU, Dhanbad

Fourth Semester		MJ-8	Business Statistics	4
	Minor Vocational	MN-2B	Income Tax, Computation & Return Filling	4
	Ability Enhancement	AEC-4	English/Hindi	2
	Value Added Course	VAC-2	Environmental science	2
Fifth Semester	Major	MJ-9	Cost Accounting	4
		MJ-10	Corporate Law	4
		MJ-11	Entrepreneurship Development	4
	Minor Discipline	MN-1C	Paper-3 of Selected Group in Semester-I	4
	Internship/ Dissertation	IAP	Internship/ Apprenticeship/ Field Work/ Dissertation/ Project	4
Sixth Semester	Major	MJ-12	Management Accounting	4
		MJ-13	Human Resource Management	4
		MJ-14	Financial Institution and Markets	4
		MJ-15	Marketing Management	4
	Minor Vocational	MN-2C	Investing in Stock Market	4
Seventh Semester	Major	MJ-16	International Business and Trade Practices	4
		MJ-17	Auditing and Corporate Governance	4
		MJ-18	Financial Management	4
		MJ-19	Computer Application in business	4
	Minor Discipline	MN-1D	Paper-4 of Selected Group in Semester-I	4

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Eighth Semester	Major	MJ-20	Goods and Services Tax	4
	Minor Vocational	MN-2D	GST, Computation & Return Filling	4
	Advanced Courses in lieu of Research	AMJ-1	Business Environment and Legal Framework	4
		AMJ-2	Advance Statistical Analysis	4
		AMJ-3	Strategic Management	4

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Eighth Semester	Major	MJ-20	Goods and Services Tax	4
	Minor Vocational	MN-2D	GST, Computation fc& Return Filling	4
	Research Courses	RC	Research Project/Dissertation	12
Total Credit				160

Marks Distribution for Examination for UG Programme

There will be only one Semester Internal Examination in Major, Minor and Research Courses, which will be organized at College/Institution level.

1. Out of 100 Marks in Semester, Internal Theory Examination shall carry 25 Marks.
2. 25 Marks in theory Examination may include 20 Marks Questions from written examination /Assignment/Project whereas 5 Marks will be awarded on the attendance/overall class performance in semester.
3. 75% Attendance is Mandatory. To convert attendance into marks a suggestive range is provided as following:
75%-80% = 01, 81%-85% = 02, 86%-90% = 03, 91%-95% = 04, 96% and above = 05 Marks.
4. Passing Marks is 40%

Guidelines for Question Setters

For Semester Internal Examination (SIE 20+05 Marks)

1. There will be two Group of Questions: Group-A, and Group-B. Group A is compulsory which will contain Two Questions.
 - Question No.1 will be very short answer type consisting of 5 Questions of 1 Mark each.
 - Question No.2 will be short answer type question of 5 Marks.
 Group B will be containing descriptive type two Questions of 5 Marks each.

Group B will be containing descriptive type 6 Questions of 15 Marks each, out of which any four are to be answered.

B.COM. SEMESTER-V

MJ-09	Cost Accounting Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
<u>Course Objectives:</u>				
The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Introduction: Meaning, objectives and advantages of cost accounting, difference between financial accounting and Cost accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.	75+25	4	10
Unit II	Elements of Cost: Materials: Material/inventory control-concept and techniques, Accounting and control of purchases, economic order quantity. Different Level of Material, Storage and issue of materials, ABC, Method of pricing of materials issues – FIFO, LIFO, HIFO, Simple Average, Weighted Average. Labour: Accounting and control of labour cost, concept and treatment of idle time, over time, labour turnover			15

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	and fringe benefits. Methods of Remunerating Labour: Time Rate, Piece Rate incentive method. Overhead: meaning and classification Machine Hour Rate.			
Unit III	Unit and Output Costing: Meaning and Concept, objectives and Need of Unit and Output Costing: Preparation of Cost Sheet, statement of cost and Tender Price/quotation price.			15
Unit IV	Process Costing: Meaning, objectives and need of Process Costing, Preparation of Process Accounts; Apportionment Indirect Expenses, Treatment of Normal Wastage, Abnormal Wastage and Abnormal Efficiency; Treatment of Joint Product and By-product.			10
Unit V	Contract Costing as per AS-7 Meaning, Features and Types of contracts, Preparation of Contract Account, Determination of Profit in case of Completed and incomplete Contracts. Batch and Job Costing.			10

Suggested Reading:

1. Cost Accounting Dr. B. K. Mehta (Both English and Hindi) ,SBPD Publication, Agra.
2. Cost Accounting M.N. Arora
3. Cost Accounting Bimal Jaiswal & Leena Shimpi
4. Cost Accounting M. Tuka Ram Rao
5. Cost Accounting Khan &Jain
6. Advanced Cost Accounting S.P. Jain &Narang
7. Cost Accounting M.L. Agarwal

B.COM. SEMESTER-V

MJ-10	Corporate Laws Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories act, 1996. Case studies involving issues in corporate laws are required to be discussed.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Meaning and Characteristics of a company; Types of companies, Formation of company, promoters – functions and their legal position, pre-incorporation contracts, steps of incorporation, process of online registration of a company. Types of companies including one person company, small company, dormant company and producer company.	75+25	4	10
Unit II	Company Documents: Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus –shelf and red herring prospectus, misstatement in prospectus, GDR; book building process; issue, allotment and forfeiture of share, transmission of shares, buyback and its provisions; issue of			15

	bonus shares.			
Unit III	Management: Types of directors, women directors, independent director, small shareholder's director; disqualification of director, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel – chief executive officer or managing director, company secretary, whole-time director, chief financial officer; types of meeting: statutory meetings and annual general meeting. Convening and conduct of meetings.			15
Unit IV	Dividends, Accounts and Audit : Dividend – types of dividends, Provisions relating to payment of Dividend, IPO, NFO, Demat Account, Book of accounts - Provisions relating to Books of Accounts, Provisions relating to company Audit, company Auditor - Appointment, qualifications, disqualifications, remuneration and Rotation. Auditors' Report, Secretarial Audit.			15
Unit V	Winding Up of Company : Concept and modes of Winding Up -			5

	Voluntary and Compulsory winding-up			
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Suggested Readings:

1. Corporate Law - Dr. Satish Kumar Saha, SBPD Publication Agra
2. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
3. G K Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
5. Gower, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
6. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Butterworth.
7. *A Compendium Companies Act 2013, along with Rules*, by Taxman Publications.
8. Avtar Singh, *Introduction to company Law*, Eastern Book Company
9. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons
10. Sahitya Bhawan Publication (ENGLISH + HINDI)

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REFERENCE BOOKS:

1. Sanjay Gupta & Jay Bansal SBPD Publication Agra
2. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
3. Dollinger, M.J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
4. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
5. Rao, T.V., & Kuratko, D.F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
6. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation
7. Sahitya Bhawan Publication (ENGLISH + HINDI)

B. COM. SEMESTER-VI

MJ-12	Management Accounting Marks (External 75:Internal 25)	(04 Credits, 60 Lectures)		
Course Objective				
To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems				
Units	Details of Subject	Full Marks	Credit	No. of Lecture s: 60
Unit I	Management Accounting: Introduction, scope, objectives, importance, functions, limitation, differences between Management Accounting and Financial Accounting, Differences between management accounting and cost accounting, Qualities of Management Accountant. Managerial Reporting.	75+25	4	10

Unit II	Analysis and interpretation of Financial Statements: meaning of Financial Statements, format of income statement/profit and loss account and balance sheet, analysis and interpretation of financial statements – meaning and methods, preparation of comparative statement, common size statement, trend analysis. Ratio Analysis: Meaning, advantages, limitations, types of ratios, calculations of profitability ratios, activity/efficiency ratios, liquidity ratio, solvency ratios, market prospect ratio and financial ratios.			15
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Unit III	Cash Flow Statement: meaning, objectives, significance, advantages, limitations, preparation of cash flow statement (AS-3)			10
Unit IV	Fund Flow Statement: meaning, objectives, advantages, limitations, calculation of fund from operation, preparation of adjusted profit and loss account, schedule of changes in working capital and fund flow statement. Differences between cash flow statement and fund flow statement.			10
Unit V	Tools of Marginal Costing: Profit-Volume Ratio, Break-Even Point, Margin of Safety.			15

Suggested Readings:

1. Management Accounting Jain & Narang
2. Cost and Management Accounting M.N Arora
3. Accounting for Managers J, Madegowda
4. Cost and Management Accounting Ravi. M. Kishore
5. Management Accounting S.P. Gupta

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Unit III	Training and Development: Concept, Importance and advantages, methods/process of training and Development, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training Effectiveness, Training vs. development.			15
Unit IV	Performance Appraisal: Meaning, nature and objectives, Modern Techniques of performance appraisal and potential evaluation, and employee counseling, Job changes – transfers and promotions. Compensation: concept and policies, methods of wage payments and incentive plans, fringe benefits: health and safety, employee welfare, society security, performance linked compensation.			15
Unit V	Industrial Relations Perspectives: Meaning and needs of industrial relations. Industrial conflicts/ Disputes - causes and settlement machinery. Reforms in labour			10

	legislations, employees' participation in management.			
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Suggested Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- Bohlander and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- In ancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
- Human resource Management, Dr. F. C. Sharma, S B P D Publications (ENGLISH +HINDI)
- Sahitya Bhawan Publications (ENGLISH + HINDI)

B.COM. SEMESTER-VI

MJ-14	Financial Institutions and Markets Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objective				
The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures : 60
Unit I	Introduction: An introduction to financial system in India - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development; capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reform sand developments in Indian financial system. integration of Indian financial markets with global financial markets;	75+25	4	15
Unit II	Financial Market - I: Money Markets- Money market–meaning, functions, organizations and participants, money market instruments; role of central bank /Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDAI).			10

Unit III	Financial Markets-II: Capital Markets: Capital Markets-introduction, components, role and functions ;equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary capitalmarkets-concept,similarities,differences;stock exchangesinIndia- NSE,BSE;StockIndices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) , concept of DEMAT account and depositories (NSDL, CDSL); SEBI.			15
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Unit IV	Financial Institutions: Commercial Banks - Introduction, Classification, Role, asset liability management, non-performing assets; role of technology in banking sector ;financial inclusion, recent developments in banking including restructuring, privatization, MUDRA financing; Insurance -life and non-life insurance companies in India: public and private; Mutual Funds– introduction and the role in capital market development, types of mutual fund schemes(open ended close ended, equity, debt ,hybrid schemes and Exchange Traded Funds(ETFs);Non-banking Financial Companies(NBFCs)– role and types; private equity, venture capital and hedge funds.			10
Unit V	Financial Stability: Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis-causes and policy response; global financial crisis (2008); emerging challenges to financial stability.			10

REFERENCE BOOKS:

1. Bhole L. M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
4. Goel, S. Financial Markets, Institutions and Services PHI learning
5. Khan, Y., Indian Financial System—Theory and Practice, Vikas Publishing House.
6. Kohn (2013). Financial Institutions and Markets. Oxford University Press.
7. Madura, J., Financial Markets and Institutions. Cengage
8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.
9. Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
10. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.
11. Dr. F. C. Sharma, S B P D Publications (ENGLISH + HINDI)
12. Sahitya Bhawan Publication (ENGLISH + HINDI)

B.COM. SEMESTER-VI

MJ-15	Marketing Management Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction of Marketing and Consumer Behavior: Introduction: Nature, Scope and Importance of marketing, Evolution of marketing concepts, Marketing mix, Marketing environment-components, market segmentation-concept, impotence and bases; Consumer Behavior- An overview: Consumer buying process, factor influencing consumer buying decision.	75+25	4	10
Unit II	Sales Promotion: Nature and importance of sales promotion, communication process; types of promotion - advertising, personal selling, public relations& sales promotion and their distinctive characteristics; promotion mix and factors affecting promotion mix decisions.			10
Unit III	Pricing and Product: Pricing- significance, Factor affecting price of a product, pricing policies and			15

	strategies, Product- meaning and importance, product classification, product mix, branding, packaging and labeling, product-support, product life-cycle, New product development.			
Unit IV	Distribution System: Channels of distribution- meaning and importance, types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; physical distribution. Retailing: types of retailing-stores based and non-store-based Retailing, chain stores, specialty stores, supermarkets, retail vending machines, retail cooperatives; management of retailing operations: an overview; retailing in India: development and changing scenario.			15
Unit V	Rural Marketing: Growing importance; Distinguishing characteristics of rural markets; understanding rural consumers and rural markets; Marketing mix planning for rural markets. Recent developments in rural marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing.			10

Suggested Readings:

- Dr. F. C. Sharma, S B P D Publications (ENGLISH + HINDI)
- Sahitya Bhawan Publication (ENGLISH + HINDI)
- Kotler, Philip, Gray Armstrong, Prafulla Agnihotri and Ahsan UI Haque, Principles of Marketing. 13th Edition Pearson Education.
- Michel, J. Etzel, Bruce J. Walker, William J Staton And Ajay Pandit Marketing Concepts And Cases. (Special Indian Edition).
- Majaro, Simon. The Essence Of Marketing, Prentice Hall, New Delhi.
- Zikmund William G. and Miche ld.' Amico. Marketing: Creating and Keeping Customers in An E-Commerce World. Thomson Learning.
- Chhabra, T. N, and S. K. Grover. Marketing Management.4th Edition. Dhanpat Rai & Company.
- TheConsumerProtectionact1986.

B.COM.SEMESTER-VII

MJ-16	International Business and Trade Practices Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction to International Business: Globalization-concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.	75+25	4	10
Unit II	International Business Environment: Role of political and legal systems in international business; social and cultural environment of international business; implications of economic environment for international business, impact of technological factor on international business, SEZ.			10
Unit III	International Trade: Theories of International Trade–Theory of Absolute Advantage Theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox,			15

	Product Life Cycle theory, Theory of National Competitive Advantage, Haberler Theory of opportunity cost, Heckscher-Ohlin Theory, Treaty-meaning, significance, RTAs, FTAs, PTAs, NATO. Balance of Trade and Balance of Payment, Instruments of trade control.			
Unit IV	Regional Economic Integration and International Economic Organizations: Forms of regional economic integration; Integration efforts amongst countries in Europe, North America ,and Asia: European Union(EU),The United States-Mexico -Canada Agreement (USMCA),and South Asian Association For Regional Cooperation (SAARC), UNCTAD, Cost and benefits of regional economic integration. International Economic Organizations: WTO-functions, structure and scope; World Bank and IMF- objectives and functions.			15
Unit V	International Finance and Contemporary Issues in International Business: FDI Concepts and Types - Greenfield Investment, Mergers & Acquisition, Strategic Alliances; Benefits and Drawbacks of FDI. Overview of Exchange Rate Systems. Contemporary Issues in International Business: Outsourcing and Its Potential for India; International Business and Sustainable Development.			10

REFERENCE BOOKS:

1. Dr. V. C. Sinha SBPD Publication (English + Hindi)
2. Bennett, R. International Business, Delhi: Pearson.
3. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
4. Prema Kumari & Bhattacharya, International Business and Trade, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
5. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata Mc Graw Hill.
6. Chaturvedi, D. D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.
7. Cherunilam, F. International Business: Text and Cases, 6th Ed. P H I learning
8. Daniels, J. D., Radenbaugh, L.H. & Sullivan, D. P. International Business, Pearson Education.
9. Griffin, R. W & Pustay, M. W. International Business-A Managerial Perspective. Prentice Hall.
10. Joshi R M, (2009). International Business. Oxford University Press
11. Menipaz, E., Menipaz A. and Tripathi S. S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.
12. Sahitya Bhawan Publication (ENGLISH + HINDI)

B.COM.SEMESTER-VII

MJ-17	Auditing and Corporate Governance Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives: To provide knowledge of auditing principles, procedures and Techniques in accordance with current legal requirements and professional standards.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Auditing: Meaning, Objectives, importance and types of Audits, Audit Planning and Audit Programme, Internal Control, Internal Check, Internal Audit, routine checking, test checking, Vouching-importance, verification and valuation of assets. Audit note book.	75+25	4	15
Unit II	Audit of Companies: Company Auditor- Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act, 2013.			15
Unit III	Audit of Special Areas: Special features of cost audit, Tax audit, management audit, recent trends in auditing, basic considerations of audit in electronic data processing (EDP) environment.			10

Unit III	Cost of Capital and Financial Decision: Cost of Capital: components of estimation of cost and capital, Method for calculating cost of equity, Cost of retained earnings, Cost of debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental Marginal Cost of Capital. Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, Modigliani-Miller (MM) Theorem/Hypothesis, Traditional Approach). Determinants of Capital Structure, Types of leverage-Operating, Financial and Combined Leverage. EBIT-EPS Analysis.			10
Unit IV	Dividend Decision: Theories for Relevance and Irrelevance of Dividend Decision For Corporate Valuation- M.M Approach, Walter 'S Model, Gordon 'S Model. Determinants of Dividend Policy.			10
Unit V	Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management, and payables management.			10
Unit VI	Corporate Re-Structuring and Contemporary Issues in Financial Management: Corporate re-structuring. Mergers and Acquisitions- types, sources of takeover gains, Contemporary issues in financial management.			10

Reference Books:

1. Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
2. Khan M. Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
3. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
4. Maheshwari, S. N. Elements of Financial Management. Sultan Chand & Sons.
5. Maheshwari, S. N. Financial Management—Principles & Practice. Sultan Chand & Sons.
6. Pandey, I. M. (2022). Essentials of Financial Management, (5th ed.). Pearson.
7. Rustagi, R. P. Fundamentals of Financial Management Taxmann. New Delhi.
8. Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi
9. Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi.
10. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
11. Tulsian, P. C. and Tulsian, B. Financial Management, S. Chand. New Delhi.
12. Dr. Sharma and Mittal S B P D Publications (ENGLISH + HINDI)
13. Sahitya Bhawan Publications (ENGLISH+ HINDI)

B.COM. SEMESTER-VII

MJ-19	Computer Application in Business Marks (External 75:Internal 25)	(04 Credits, 60 Lectures)		
Course Objective:				
This paper aims to impart computer knowledge that will enable them with the ability to handle and analyze data for decision-making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction of Computer: Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC-Software packages-An introduction, Disk Operating system and windows	75+25	4	10
Unit II	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Auto-correct, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.			15
Unit III	Preparing Presentations Basics of presentations:			10

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	Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as PDF handouts and videos.			
Unit IV	Spreadsheet and its Business Application: Creating a spread sheet in the following areas: Spreadsheet concept, creating a workbook, saving a workbook, editing a workbook, inserting, deleting worksheets, entering data in a cell, Formula Copying, Moving Data from selected cells, Handling operators in formulas, Rearranging worksheets, projects involving multiple spreadsheets, Organizing charts and graphs, Printing worksheets. Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.			15
Unit V	Creating a spread sheet in the following areas: Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting. Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its statistical parameters, Correlation and Regression			10

Practical Exercises: The learners are required to:

- Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
- Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.

- Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
- Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
- Take secondary data from a company's income statement and balance sheet for five to ten years. All learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
- Use logical, mathematical and statistical functions of spreadsheets. The learners should be able to analyze the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
- Prepare repayment schedule of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyze different investment opportunities using financial functions.
- Take live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Suggestive Readings

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Delhi, India: Taxmann.
- Joseph, P. T., S. J. (2019). E-Commerce: An Indian Perspective. (6th ed.). Delhi, India: PHI Learning
- Madan, S. (2020). Computer Applications in Business. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Delhi, India: Taxmann.
- Dr. Srivastava & ER Mathur, SBPD Publication Agra.
- Sahitya Bhawan Publication

B.COM. SEMESTER-VIII

MJ-20	Goods and Services Tax-Law and Practices Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objective:				
The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure, and functioning.	75+25	4	10
Unit II	Concept of Supply under GST Law and Levy of GST: Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy. Exemptions from GST, Power to grant exemptions, exempted goods under exemption notifications, Exempted service under exemption notifications.			15
Unit III	Input Tax Credit under GST Law: Meaning, Eligibility and Conditions for			15

REFERENCE BOOKS:

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. Mehrotra, H. C., & Agarwal, V.P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
2. Singhanian, V. K. & Singhanian, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]
4. CA Anoop Modi, CA Mahesh Gupta, Nikhil Gupta, SBPD Publication (ENGLISH +HINDI)
5. Sahitya Bhawan Publications (ENGLISH+HINDI)

ADVANCED MAJOR COURSES (AMJ)

B.COM. SEMESTER-VIII

AMJ-1	Business Environment and Legal Framework Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objective: The course is aimed at acquainting the students with the nature and dimensions of the evolving environment in India which influence managerial decisions.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Nature and significance of environmental analysis for business decisions, Dimensions of Business Environment: Economics, Technological, Socio-cultural, Political, Legal-Regulatory and market Conditions; General and specific relevance of environmental conditions.	75+25	4	10
Unit II	Economic Environment: Economic Policy - An overview Changes in Government policies since 1991. Impact of liberalization, globalization, and structural reforms, Import policy and its domestic and international implications, Financial Sector reforms.			10
Unit III	Technological Environment: Dynamics of Technological Environment; Challenge of Technology up Gradation, Impact of Foreign Investment and Foreign Collaboration.			10

Unit IV	Socio-Cultural Environment: Demographic Profile. Class Structure And Mobility. Rural- Urban Convergence. Changes In Consumption Habits And Life Styles. Social Responsibilities of Business.			10
Unit V	Political Environment: Impact of Competing Political Ideologies, Political Stability and Instability on Business Activities.			10
Unit VI	Market Environment: Competitive Conditions. Impact of Entry of MNCs.			10

REFERENCE BOOKS:

- Dr. V. C. Sinha & Dr., Pushpa Sinha, SBPD Publication, Agra
- Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
- Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
- Ghosh, P.K. and Kapoor, G.K. Business Policy and Environment, 1998, Sultan Chand, Delhi.
- Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
- Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
- Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi
- Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
- Sahitya Bhawan Publications (ENGLISH+HINDI)

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Reference Books:

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ADVANCED MAJOR COURSES (AMJ)

B.COM. SEMESTER-VIII

SEMESTER VIII

AMJ-3	Strategic Management Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives: The objective of the course is to develop knowledge about strategy-making processes that are informed, integrative, and responsive to rapid changes in the organizational environment and also about techniques implemented in a global market.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	Introduction: Strategic Management: Concept, relevance and benefits; Strategic Management Process, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent – Vision, Mission, Goals and Objectives; Strategy and Corporate Governance.	75+25	4	15
Unit II	Strategy Formulation: Concept of environment, environmental sectors, environmental scanning; organizational appraisal– competence vs. capability, techniques for organizational appraisal; Industry and Competition Analysis			15
Unit III	Corporate Level Strategies: Stability Strategy – BCG portfolio model, Generic strategies; Expansion strategies – Ansoff Matrix, Integration Strategies, Diversification Strategies, Cooperative Strategies ; Retrenchment Strategies; Strategic Analysis and Choice.			15

Unit IV	Strategy Implementation: Nature, barriers and inter relationship; Structural Implementation; Functional and Operational Implementation; Behavioral Implementation; Strategy Evaluation and Control.			15
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REFERENCE BOOKS:

- 1 B. K. Mehta SBPD Publication, Agra
- 2 Business policy and strategic Management, Azhar Kazmi, Tata McGraw-Hill.
- 3 Cases in Strategic Management, S.B. Budhiraja & Atheya, Excel Books.
- 4 Strategic Management, Michael Porter, Prentice hall of India.
- 5 Strategic management and business policy, William F. Glueck, Tata McGraw-Hill.
- 6 Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
- 7 Sahitya Bhawan Publications (ENGLISH+HINDI)