



Department of Commerce

Scheme of Examination and Syllabus

for

Integrated B. Com-M. Com Programme

(For UTD)

Under Multiple Entry and Exit, Internship and

CBCS-LOCF as per NEP-2020

w.e.f. session 2024-25 (in phased manner)

Subject: Commerce



Guru Jambheshwar University of Science & Technology

Hisar-125001, Haryana

(Established by State Legislature Act 17 of 1995 “A+” Grade NAAC Accredited University)



Course Structure for Semester-III
Guru Jambheshwar University of Science and Technology
Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



Integrated B.Com-M.Com (5 Years) Programme

Course Structure for Semester- III									
Domain		Course Title	Course Code	Credits	Lecture	Tutorials*	Internal Marks	External marks	Total
Discipline Specific Courses (DSC)	DSC-4	Corporate Accounting	24BCM0301T	4	3	1	30	70	100
	DSC-5	Basic Statistics	24BCM0302T	4	3	1	30	70	100
	DSC-6	Mercantile Laws	24BCM0303T	4	3	1	30	70	100
Minor/ Vocational Courses (MIC)	MIC-3	Fundamentals of Banking and Insurance	24MIC0303T	4	3	1	30	70	100
Multidisciplinary Courses (MDC)	MDC-3	Consumer Behaviour**	24MDC0309T	3	2	1	25	50	75
Ability Enhancement Courses (AEC)	AEC-3	संचार कौशल	24AEC0302T	2	1	1	15	35	50
Skill Enhancement Courses (SEC)	SEC-3	Marketing Management	24SEC0309T	3	3	0	25	50	75
Total				24					600

Note- student have to choose one course (Theory/Theory + Practical) from the pool of the University Multidisciplinary Courses offered by UTD

**A student will opt for multidisciplinary course from the course which is different from the discipline. Student are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) or opted as major and minor discipline under this category provided further that if a multidisciplinary course across. The discipline cannot be offered by the department/institute/college, due to its constraints and available resources, then

- I) MDC can be opted out of MOOCs through SWAYAM
- II) MDC can be completed out of online courses offered by GJUS&T, Hisar

*Tutorial will be of one hour. In case, the number of students is more than 20, then tutorial groups may be divided maximum into 2 groups.

Course Structure for Semester-IV

Domain		Course Title	Course Code	Credits	Lecture	Tutorials*	Internal Marks	External marks	Total
Discipline Specific Courses (DSC)	DSC-7	Cost Accounting	24BCM0401T	4	3	1	30	70	100
	DSC-8	Business Environment	24BCM0402T	4	3	1	30	70	100
	DSC-9	Company Law	24BCM0403T	4	3	1	30	70	100
Minor/ Vocational	VOC-1	Digital Marketing	24VOC0403T	2	3	1	15	35	50
		Digital Marketing (Lab)	24VOC0403P	2	4	-	15	35	50
Ability Enhancement Courses	AEC-4	English for Effective Communication-II	24AEC0301T	2	1	1	15	35	50
Value Enhancement Courses	VAC-3	Entrepreneurship Development	24VAC0305T	2	1	1	15	35	50
Total				20					500

Exit Option: Any student opting for exit option after second year will get **Undergraduate Diploma in Commerce** provided, he/she completes 92 credits of first four and additional 4 credits of summer training report (100 external marks) based on summer training of 4-6 weeks undertaken in the organization involved in business and commercial activities undertaken after completion of second semester or fourth semester. Thus, he/she will be eligible to exit the course with the said 96 Credits. In addition, the summer internship report would be evaluated by external expert from panel approved by **BOS&R of Dept of Commerce, GJUST, Hisar**. Furthermore, the credits of summer internship report would be included/mention in the **Undergraduate Diploma in Commerce**

Course code	Nomenclature of the course	Category	Internal Marks	External Marks	Practical /Viva-Voce Marks	Total Marks	Credits
24BCM904I	Summer Internship Report	Internship	-	100*	-	100	4

**The summer internship report would be evaluated by external expert from panel approved by Board of Studies & Research of Dept of Commerce, GJUST, Hisar.

Note: The student seeking admission in fifth semester would have to undergo a compulsory 4-6 weeks' summer internship in a business organization after fourth semester and credits for the same will be included in fifth semester.

*Tutorial will be of one hour. In case, the number of students is more than 20, then tutorial groups may be divided maximum into 2 groups.

Course Structure for Semester-V

Domain	Course Title		Course Code	Credits	Lecture	Tutorials*	Internal Marks	External marks	Total
Discipline Specific Courses (DSC)	DSC-10	Management Accounting	24BCM0501T	4	3	1	30	70	100
	DSC-11	Indian Stock Market	24BCM0502T	4	3	1	30	70	100
	DSC-12	Income Tax law & Practice I	24BCM0503T	4	3	1	30	70	100
Minor/ Vocational	VOC-2	Auditing	24VOC0503T	2	3	1	15	35	50
		Auditing (Project)	24VOC0503P	2	4	-	15	35	50
Skill Enhancement Courses	SEC-4	Internship	24SEC0502I	4	0	0	0	0	100
Total				20					500

*Tutorial will be of one hour. In case, the number of students is more than 20, then tutorial groups may be divided maximum into 2 groups.

Course Structure for Semester-VI

Domain	Course Title		Course Code	Credits	Lecture	Tutorials*	Internal Marks	External marks	Total
Discipline Specific Courses (DSC)	DSC-13	Financial Management	24BCM0601T	4	3	1	30	70	100
	DSC-14	Human Resource Management	24BCM0602T	4	3	1	30	70	100
	DSC-15	Income Tax law & Practice II	24BCM0603T	4	3	1	30	70	100
Minor/ Vocational	MIC-4	Indian Financial System	24MIC0603T	4	3	1	30	70	100
	VOC-3	Artificial Intelligence in Business Management	24VOC0603T	2	2	1	15	35	50
		Artificial Intelligence in Business Management (Lab)	24VOC0603P	2	4	-	15	35	50
Total				20					500

For Bachelor in Commerce:

Credit	(DSC) Major = 72	Minor = 24	MDC = 09	SEC = 09	AEC= 08	VAC = 06	*Internship= 4	Total = 132

*Tutorial will be of one hour. In case, the number of students is more than 20, then tutorial groups may be divided maximum into 2 groups.

Semester-III

Integrated BCom-MCom (5 Years) Programme

Course Title: Corporate Accounting

Course Code: 24BCM0301T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with knowledge of corporate accounting practices, including valuation, share transactions, reconstruction, and amalgamation as per accounting standards.

Unit-I

15 Hrs

Issue of shares, Bonus shares, Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Issue and Redemption of preference shares, Book building: Concept & Process, Issue and Redemption of Debentures, Forfeiture and Re-issue of Forfeited Shares. Final Accounts of Companies.

Unit-II

15 Hrs

Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Valuation. Concept and accounting treatment of banking companies and insurance companies.

Unit-III

15 Hrs

Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, Relevant Provisions of Accounting Standard 21. Liquidation of companies: Concept, types, process and accounting treatment

Unit-IV

15 Hrs

Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). Internal Reconstruction: Concept and Accounting Treatment.

Books Suggested (Latest Edition):

1. Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. and Narang, K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. Monga, J.R. *Fundamentals of Corporate Accounting*, Mayur Paperbacks, New Delhi.
6. Tulsian, P.C. and Tulsian, Bharat. *Corporate Accounting*, S. Chand & Company Ltd., New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1- Understand the accounting for share capital, debentures, and their related transactions.

CO2- Understand the concepts of book building, rights issue, bonus shares, and share buybacks.

CO3- Learn how to prepare final accounts and consolidated financial statements for holding companies.

CO4- Understand the accounting treatment of internal reconstruction and company amalgamations.

Integrated BCom-MCom (5 Years) Programme

Course Title: Basic Statistics

Course Code: 24BCM0302T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with fundamental concepts and techniques of statistics, including data collection, classification, presentation, central tendency, dispersion, skewness, correlation, and regression for effective data analysis and interpretation.

Unit-I

15 Hrs

Meaning and importance of statistics; Data collection—primary and secondary data; Classification—functions, rules, and types; Frequency distribution and its types; Data presentation—tabular and graphical methods (bar diagram, histogram, pie chart).

Unit-II

15 Hrs

Measures of Central Tendency-Mean, Median, and Mode; Measures of dispersion—Range, Quartile Deviation, Mean Deviation, and Standard Deviation; Skewness—concept and measurement methods.

Unit-III

15 Hr

Correlation—meaning, types, and methods; Standard error and coefficient of determination; Regression—linear and non-linear, regression lines and coefficients; Correlation vs. regression.

Unit-IV

15 Hrs

Index numbers—meaning, types, and methods; Time series—components, measurement methods and applications.

Books Suggested (Latest Edition):

1. Anderson, D.R., Sweeney, D.J., & Williams, T.A. – *Statistics for Business and Economics*, Cengage Learning.
2. Levine, D.M., Krehbiel, T.C., & Berenson, M.L. – *Business Statistics: A First Course*, Pearson Education.
3. Gupta, S.C. – *Fundamentals of Statistics*, Himalaya Publishing House.
4. Gupta, S.P. – *Statistical Methods*, Sultan Chand & Sons.
5. Vohra, N.D. – *Business Statistics*, McGraw Hill.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the fundamental concepts of statistics and data collection methods.

CO2: Compute and interpret measures of central tendency and dispersion.

CO3: Analyze relationships between variables using correlation and regression techniques..

CO4: Apply index numbers and time series analysis for business and economic forecasting.

Integrated BCom-MCom (5 Years) Programme

Course Title: Mercantile Laws

Course Code: 24BCM0303T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide understanding of contract law, sale of goods, negotiable instruments, and the Information Technology Act, including their essentials, performance, and legal implications.

Unit-I

15 Hrs

Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract. Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.

Unit-II

15 Hrs

Sale of Goods Act: Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.

Unit-III

15 Hr

Negotiable Instrument Act: Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments

Unit-IV

15 Hrs

Information Technology Act: Meaning and scope of Information Technology; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

Books Suggested (Latest Edition):

1. Kapoor, N.D., Business Law, Sultan Chand & Sons
2. Balachandaran, Business Law, TMH, Delhi
3. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.
4. Maheshwari S.N. & Maheshwari, Business Regulatory Framework, Himalaya Publishing House.
5. Aggarwal, S.K. Business Law, Galgotia Publishing Co. New Delhi.
6. Nabhi's Business Laws: One Should Know, A Nabhi Publication, New Delhi.Hooda, R

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1- Learn the essentials of a valid contract, including offer, acceptance, consideration, and performance, along with remedies for breach.
- CO2- Understand the key elements of a sale contract, including conditions, warranties, transfer of property, and remedies for breach.
- CO3- Learn the types, elements, and negotiation process of negotiable instruments, and understand the dishonour procedure.
- CO4- Understand the scope and importance of Information Technology law, including digital signatures, electronic governance, and certifying authorities.

Integrated BCom-MCom (5 Years) Programme
Course Title: Fundamentals of Banking and Insurance

Course Code: 24MIC0303T

Credits: 4

60 Hrs. (2 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with basic understanding of Indian banks and its evolution. Different type of insurance policies and their settlement procedure.

Unit-I

15 Hrs

Origin and Evolution of banks: Meaning and definition of banking; Structure of Indian Banking System - Classifications of banks; Functions of commercial banks; Regulatory Framework and Compliances: Banking Regulation Act 1949.

Unit-II

15 Hrs

Banker and Customer relationship: Rights and duties, Secrecy of account; Different Types of Accounts; Cheques: requisite of valid cheque, crossing of cheques; Meaning and types of Endorsement.

Unit-III

15 Hr

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool. Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; claims settlement procedure.

Unit-IV

15 Hrs

Accident and motor insurance: policy and claims settlement procedures. Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure. Marine insurance: marine insurance policy and its conditions, claims settlement procedures.

Books Suggested (Latest Edition):

1. Indian Institute of Banking and Finance (IIBF), Principles and Practices of Banking, Macmillan Publishers.
2. Rejda, G.E. & McNamara, M., Principles of Risk Management and Insurance, Pearson Education.
3. Shekhar, K.C. & Shekhar, L., Banking Theory and Practice, Vikas Publishing House.
4. Vaughan, E.J. & Vaughan, T., Fundamentals of Risk and Insurance, Wiley.
5. Pathak, B.V., Indian Financial System, Pearson Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the origin, evolution, and structure of the Indian banking system, along with key banking regulations and functions.

CO2: Analyze the banker-customer relationship, types of accounts, cheque requirements, endorsements, and account secrecy norms.

CO3: Learn the fundamentals of life and general insurance, principles, need, contract terms, and claims settlement procedures.

CO4: Explore accident, motor, fire, and marine insurance policies, including principles, conditions, and claims settlement processes.

Integrated BCom-MCom (5 Years) Programme

Course Title: Consumer Behaviour

Course Code: 24MDC0309T

Credits: 3

45 Hrs. (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an in-depth understanding of the psychological, social, and cultural factors influencing consumer decision-making, and how businesses use this knowledge to create effective marketing strategies. Special emphasis is placed on online consumer behavior, exploring how digital platforms, social media, and e-commerce influence purchase decisions.

Unit-I

(15Hours)

Meaning, scope, and importance of consumer behavior; Consumer needs and decision-making process; Role of research in understanding consumer behavior; Psychological influences—perception, learning, motivation, and personality; Attitude formation and change (Fishbein Model, Multi-Attribute Model); Behavioral biases in online shopping (Impulse Buying, FOMO).

Unit-II

(15Hours)

Influence of reference groups, family, and opinion leaders; Cultural and subcultural factors; Social class and consumer preferences; VALS framework and psychographics; Role of social media, influencers, e-WOM, and peer recommendations in shaping buying decisions; Digital communities and online shopping behavior.

Unit-III

(15Hours)

E-commerce and online shopping trends; Social media marketing and influencer impact; Consumer privacy concerns and data protection; Organizational vs. consumer buying behavior; Ethical issues, CSR, and green consumerism; Role of AI, Big Data, and predictive behavior modeling in consumer insights.

Books Suggested (Latest Edition):

1. Solomon, M.R. – Consumer Behavior: Buying, Having, and Being, Pearson.
2. Schiffman, L.G. & Wisenblit, J.L. – Consumer Behavior, Pearson.
3. Blackwell, R.D., Miniard, P.W., & Engel, J.F. – Consumer Behavior, Cengage Learning.
4. Kumar, R. – Consumer Behavior and Branding: Concepts, Readings and Cases, Pearson India.
5. Seth, J. & Mittal, B. – Consumer Behavior: A Strategic Approach, Cengage India.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand consumer decision-making processes.

CO2: Identify key psychological, social, and cultural factors affecting consumer behavior.

CO3: Evaluate online buying behavior and its impact on digital marketing strategies.

CO4: Apply consumer behavior insights to marketing strategies and business decision-making.

Integrated BCom-MCom (5 Years) Programme

Course Title: Marketing Management

Course Code: 24SEC0309T

Credits: 3

45 Hrs. (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with understand of marketing fundamentals, consumer behavior, product and pricing decisions, marketing channels, and IMC; and to explore digital marketing, social media, and marketing research for effective business strategies.

Unit-I

15 Hrs

Introduction to Marketing; difference between marketing and selling; concepts of marketing and Emerging Trends in Marketing, marketing mix; marketing process; marketing environment, Market segmentation, targeting, and positioning. Marketing research and marketing information system.

Unit-II

15 Hrs

Product decisions: New Product Development; product line decisions; Product Life Cycle; Branding decisions; packaging and labelling decisions. Innovation in Product and Brand Strategy, Pricing decisions.

Unit-III

15 Hrs

Marketing channels: Retailing, wholesaling, e-commerce models, warehousing and physical distribution; Integrated Marketing Communication (IMC): advertising, sales promotion, and public relations, digital marketing and social media strategies.

Books Suggested (Latest Edition):

1. Kotler, P., & Keller, K.L., Marketing Management, Pearson Education.
2. Cincotta, M.R., & Kotabe, M., Marketing Management, Wiley.
3. Perreault, W.D., & McCarthy, E.J., Basic Marketing: A Global-Managerial Approach, McGraw-Hill Education.
4. Lamb, C.W., Hair, J.F., & McDaniel, C., MKTG: Principles of Marketing, Cengage Learning.
5. Pride, W.M., & Ferrell, O.C., Marketing: An Introduction, Cengage Learning.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Define key marketing concepts, the marketing mix, and the marketing environment.

CO2: Use segmentation, targeting, and positioning strategies in marketing decisions.

CO3: Examine product, pricing, distribution, and promotional strategies.

CO4: Assess the impact of digital marketing and develop marketing strategies.

Semester-IV

Integrated BCom-MCom (5 Years) Programme

Course Title: Cost Accounting

Course Code: 24BCM0401T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing, and process costing.

Unit-I

15 Hrs

Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting, Cost concepts and classification, Installation of a costing system, Preparation of cost sheet.

Unit-II

15 Hrs

Elements of Cost: Material: Material control, Pricing of material issues, treatment of material losses; Labour: Accounting and control of labour cost, treatment of over time, idle time and fringe benefits, Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage; Overheads: Classification, allocation, apportionment, and absorption of overheads, Under and over- absorption of overheads

Unit-III

15 Hrs

Job and batch costing, contract costing, Process costing and Service costing (only transport)

Unit-IV

15 Hrs

Marginal Costing and Standard Costing, Cost-Volume-Profit (CVP) Analysis, Break-Even Analysis and Profit Planning, Variance Analysis (material, labor and overhead) and Performance Evaluation, Cost Data for Pricing and Financial Decisions, Budgetary Control and Business Planning

Books Suggested (Latest Edition):

1. Horngren, C.T., Datar, S.M. & Rajan, M.V., *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Kohler, E.L., *Cost Accounting Theory and Practice*, Prentice Hall.
3. Nash, M.A., *Cost Accounting: A Comprehensive Guide*, McGraw-Hill Education.
4. Sharma, S.K. & Gupta, S.K., *Cost Accounting: Principles and Practice*, Kalyani Publishers.
5. Saxena, R.K. & Vashist, C.D., *Cost Accounting: Theory and Practice*, Sultan Chand & Sons

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the fundamentals, objectives, and distinctions of cost accounting, along with cost concepts and cost sheet preparation.
- CO2: Analyze material, labor, and overhead costs, including control mechanisms, pricing, wage payment methods, and cost absorption.
- CO3: Apply various costing techniques such as job, batch, contract, process, and service costing for accurate cost determination.
- CO4: Utilize marginal and standard costing, CVP analysis, variance analysis, and budgetary control for financial decision-making and performance evaluation.

Integrated BCom-MCom (5 Years) Programme

Course Title: Business Environment

Course Code: 24BCM0402T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing, and process costing.

Unit-I

15 Hrs

Business Environment: Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, socio cultural environment, legal environment, economic environment, political environment, global environment.

Unit-II

15 Hrs

Globalized Business Environment: Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment.

Unit-III

15 Hrs

Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises- growth, significance, problems and remedial.

Unit-IV

15 Hrs

Social Responsibilities of Business; Social Responsibility Models, The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance, Regulatory framework.

Books Suggested (Latest Edition):

1. Cherunilam, F., Business Environment: Text and Cases, Himalaya Publishing House.
2. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
3. Adhikary, M., Economic Environment of Business, Sultan Chand & Sons.
4. Sundaram, J. & Black, J.S., The International Business Environment: Global and Local Marketplaces in a Changing World, Pearson Education.
5. Gupta, C.B., Business Environment: Text and Cases, Sultan Chand & Sons.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the impact of political, socio-cultural, legal, economic, and global factors on business decisions.

CO2: Learn about globalization, FDI, WTO, and opportunities and challenges for MNCs in India, along with the effects of foreign trade on the balance of payments.

CO3: Explore economic systems, recent reforms, fiscal and monetary policies, privatization, and the role of MSMEs in India's economy.

CO4: Understand social responsibility, social audits, corporate governance, and the ethical and regulatory frameworks in business.

Integrated BCom-MCom (5 Years) Programme

Course Title: Company Law

Course Code: 24BCM0403T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing and process costing.

Unit-I 15 Hrs

Meaning and nature of company, kinds of companies, formation and incorporation of company, Memorandum of Association; Articles of Association, Doctrine of indoor management.

Unit-II 15 Hrs

Meaning and definition of prospectus; misstatement in a prospectus and their consequences. Membership of a company, Meaning, need and requisitions of valid meeting; voting, proxy and resolutions; kinds of general body meetings.

Unit-III 15 Hrs

Meaning, qualification, appointment, and removal of directors; duties and liabilities of directors; remuneration of directors; distinction between managing director and manager; distinction between managing director and whole-time director; meetings of board of directors. Inspection and investigation.

Unit-IV 15 Hrs

Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement. Meaning and modes of winding up of a company; power and duties of a liquidator in winding up.

Books Suggested (Latest Edition):

1. Shukla, M.C., Company Law, S. Chand & Co.
2. Bagriai, A.K., Company Law, Vikas Publishing House.
3. Kochhar, P.K., Company Law: A Practical Approach, Cengage Learning India.
4. Ramaiya, A., Guide to the Companies Act, LexisNexis.
5. Sundaram, N. & Subramanian, M., Company Law and Practice, Bharat Law House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the meaning, nature, and types of companies, and the process of their formation and incorporation.

CO2: Learn about the Memorandum of Association, Articles of Association.

CO3: Study membership of a company, valid meetings, voting, proxy, and types of resolutions and meetings.

CO4: Understand the qualifications, appointment, removal, duties, liabilities, and remuneration of directors, along with distinctions between managing director, manager, and whole-time director.

Integrated BCom-MCom (5 Years) Programme

Course Title: Digital Marketing

Course Code: 24VOC0403T

External Marks: 35

Credits: 2

Internal Marks: 15

30 Hrs. (4 Hrs/Week)

Total Marks: 50

Exam Time: 2 Hrs

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To equip students with the fundamental concepts and strategies of digital marketing, including website development, SEO, social media marketing, paid advertising, email marketing, and emerging trends.

Unit-I

15 Hrs

Introduction to Digital Marketing: fundamentals of digital marketing and its evolution, differentiate between traditional and digital marketing, digital marketing channels, consumer behavior in the digital era, Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization. Basics of Search Engine Marketing (SEM). Ethical and Legal Issues in the field of digital marketing ethical and legal considerations in digital marketing.

Unit-II

15 Hrs

Social media & Paid Advertising: social media marketing strategies (Facebook, Instagram, LinkedIn, YouTube, implement paid advertising (Google Ads, Facebook Ads, Instagram Ads). Influencer marketing, Affiliate Marketing and content marketing strategies

Integrated BCom-MCom (5 Years) Programme
Course Title: Digital Marketing (Lab)

Course Code: 24VOC0403P
Credits: 2
30 Hrs. (4 Hrs/Week)
Exam Time: 2 Hrs

External Marks: 35
Internal Marks: 15
Total Marks: 50

Note: Students are required to submit their work digitally along with a brief presentation or walkthrough. The exam is designed to test both the technical skills and strategic thinking involved in digital marketing practices.

1. Website/Blog/Portal Creation and Optimization:

- **Task:** Create a basic Word Press blog or website. Optimize it using on-page SEO techniques.

2. Search Engine Marketing (SEM) Campaign Creation:

- **Task:** Design a search campaign using Google Ads. Include keyword selection, ad copy, and budget allocation.

3. Social Media Optimization (SMO) &Marketing:

- **Task:** Create and optimize a social media marketing campaign for one platform (e.g., Facebook, Instagram, and Twitter).

4. Report Generation and Analysis:

Task: Prepare a report analyzing the performance of either the SEM or SMO campaign

Books Suggested (Latest Edition):

1. Chaffey, D. & Ellis-Chadwick, F. – Digital Marketing: Strategy, Implementation and Practice, Pearson.
2. Kotler, P., Kartajaya, H., & Setiawan, I. – Marketing 4.0: Moving from Traditional to Digital, Wiley.
3. Ryan, D. – Digital Marketing: The Essential Guide to Marketing in a Digital World, Kogan Page.
4. Gupta, S. – Digital Marketing, McGraw Hill India.
5. Sehgal, R. & Singh, M. – Fundamentals of Digital Marketing, Taxmann

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the fundamentals of digital marketing, its evolution, and key digital marketing channels.

CO2: Analyze website performance, implement SEO strategies, and apply local SEO for business growth.

CO3: Develop and execute social media marketing strategies, influencer marketing, and paid advertising campaigns.

CO4: Apply email marketing techniques, explore e-commerce platforms, and leverage AI-driven marketing trends

Integrated BCom-MCom (5 Years) Programme

Course Title: Entrepreneurship Development

Course Code: 24VAC0305T

Credits: 2

30 Hrs. (4 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

The objective of this course is to expose the students to the growth of entrepreneurship in developing countries with special reference to India.

Unit-I

15 Hrs

Concept of Entrepreneur and Entrepreneurship, Entrepreneur vs. Manager, Significance of Entrepreneurship development in Economic Development; Economic, Social and Psychological needs for Entrepreneurship development; Characteristics, Qualities and Pre-requisites of Entrepreneur; Women entrepreneurship; Rural Entrepreneurship.

Unit-II

15 Hrs

The Function of the Entrepreneur in Economic Development of a Country; Factors affecting entrepreneurship growth. Entrepreneurial motivation. Entrepreneurial competencies. Role, relevance and achievements of Entrepreneurial Development Programmes (EDP); Role of government in organizing EDP's-critical evaluation.

Books Suggested (Latest Edition):

1. Clifton, Davis S& Fyfe, David E., Project Feasibility Analysis, John Wiley.
2. Drucker, Peter., Innovation and Entrepreneurship, Heinemann.
3. Kumar,Arya, "Entrepreneurship", Pearson, New Delhi.
4. Khanka,S S, Entrepreneurial Development, S.Chand & Co.,New Delhi.
5. Gopal,V.P.Nanda "Entrepreneurial Development", Vikas Publishing, New Delhi.
6. Desai, Vasant, "Dynamics of Entrepreneurial Development & Management", Himalaya Publishing House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: The students will be able to list various constituents of entrepreneurship development.

CO2: The students will be able to identify the various environmental factors affecting entrepreneurship development

CO3: The students will be able to demonstrate skills to develop business plan at individual level.

CO4: The students will be able to examine the feasibility of a business.

Semester-V

Integrated BCom-MCom (5 Years) Programme

Course Title: Management Accounting

Course Code: 24BCM0501T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing, and process costing.

Unit-I

15 Hrs

Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting, Cost Accounting and Management Accounting. Role of Management Accountant in Decision-Making

Unit-II

15 Hrs

Meaning, Importance, and Types of Financial Statements, Techniques of Financial Statement Analysis: Comparative Statements, Common Size Statements, and Trend Analysis, Ratio Analysis: Meaning, Importance, Limitations, and calculations of ratios (Liquidity, Solvency, Profitability, and Activity Ratios). Cash Flow and Fund Flow Analysis.

Unit-III

15 Hrs

Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation, Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting.

Unit-IV

15 Hrs

Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices (Make or Buy, Shut Down, Pricing, and Capital Investment Decisions).

Books Suggested (Latest Edition):

1. Horngren, C.T., Sundem, G.L., & Stratton, W.O., Introduction to Management Accounting, Pearson Education.
2. Drury, C., Management and Cost Accounting, Cengage Learning.
3. Garrison, R.H., Noreen, E.W. & Brewer, P.C., Managerial Accounting, McGraw-Hill Education.
4. Pandey, I.M., Management Accounting, Vikas Publishing House.
5. Weygandt, J.J., Kimmel, P.D., & Kieso, D.E., Financial Accounting: Tools for Business Decision Making, Wiley.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the meaning, scope, importance, and techniques of management accounting.

CO2: Learn the concepts, objectives, advantages, and types of budgeting, and zero-base budgeting.

CO3: Explore marginal costing concepts, including break-even analysis, P/V ratio, margin of safety.

CO4: Learn the meaning, uses, and preparation of a cash flow statement.

Integrated BCom-MCom (5 Years) Programme

Course Title: Indian Stock Market

Course Code: 24BCM0502T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be in 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive understanding of the Indian stock market, including its structure, primary and secondary market operations, depository system, derivatives, and international capital raising mechanisms within the regulatory framework

Unit-I

15 Hrs

Introduction to the capital market: Meaning, functions, and components. Primary Market: Role, significance, and methods of raising capital – Public Issue, Rights Issue, Private Placement, Book Building. New Financial Instruments in the primary market (e.g., Green Bonds, REITs, INVITs). SEBI guidelines for public issues. Secondary Market: Role and structure of stock exchanges; Listing of securities. Trading mechanism: Screen-based trading and Internet-based trading.

Unit-II

15 Hrs

National Stock Exchange (NSE) and Bombay Stock Exchange (BSE): History, organization, objectives, and functions. Listing procedure and requirements for companies. Types of market transactions: Cash and Forward. Clearing and Settlement Mechanism. Share Price Indices: Meaning, construction methodology, importance, and major indices (Sensex, Nifty, etc.).

Unit-III

15 Hrs

Meaning, need, and role of depositories in capital markets. The Depositories Act, 1996: Key provisions. Overview of SEBI (Depositories and Participants) Regulations, 2018 (latest amendments included). SEBI (Custodian) (Amendment) Regulations, 2019 – key highlights. National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL): Structure and functions.

Unit-IV

15 Hrs

Overview of Derivatives: Meaning and types – Futures and Options. Introduction to Commodity Market and Currency Market in India. International Capital Market Instruments: Foreign Institutional Investors (FIIs), Euro Issues, American Depositary Receipts (ADRs), Global Depositary Receipts (GDRs), Foreign Direct Investment (FDI), Regulatory Framework: SEBI guidelines for foreign investment and derivative markets.

Books Suggested (Latest Edition):

1. Fabozzi, F.J., Modigliani, F., & Jones, F.J. – Foundations of Financial Markets and Institutions, Pearson.
2. Mishkin, F.S. & Eakins, S.G. – Financial Markets and Institutions, Pearson.
3. Bhole, L.M. & Mahakud, J. – Financial Institutions and Markets, McGraw-Hill.
4. Gurusamy, S. – Capital Markets, McGraw-Hill.
5. Khan, M.Y. – Indian Financial System, Tata McGraw-Hill.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the structure and functioning of the Indian capital market, including the roles of primary and secondary markets.

CO2: Analyze the operations and regulatory frameworks of Indian stock exchanges, listing procedures, and share price indices.

CO3: Evaluate the role and legal framework of depositories in India, including relevant SEBI regulations and the functions of NSDL and CDSL.

CO4: Apply knowledge of derivatives, commodity and currency markets, and assess the regulatory guidelines.

Integrated BCom-MCom (5 Years) Programme

Income Tax Law & Practice I

Course Code: 24BCM503T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To understand income tax concepts, residential status, tax management, income computation under various heads, and provisions for deductions, exemptions, and loss adjustments.

Unit – I

Basic concepts of Income Tax: Assessee, Person, Income, Previous year, Assessment year, Gross total income, Total income. Agricultural income

Unit – II

Residential Status & Tax Incidence; Income from Salaries; Income from Salaries (Retirement); Income from House Property

Unit – III

Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources; Clubbing of Income; Set-off & Carry forward of losses.

Unit-IV

Exemptions & Deductions from Income; Tax Planning for Individuals: Tax Management, Tax Avoidance, Tax Evasion & Tax Planning under various heads.

Books Suggested (Latest Edition):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax: A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the basic concepts of Income Tax and key terminologies.

CO2: Analyze residential status, scope of total income, and tax planning methods.

CO3: Compute taxable income under various heads of income.

CO4: Apply clubbing provisions, set-off and carry forward of losses, and deductions.

Integrated BCom-MCom (5 Years) Programme

Course Title: Auditing

Course Code: 24VOC0503T

Credits: 2+2

30 Hrs. (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of auditing, audit process. Internal control internal check. Appointment of auditor, various type of audit in companies.

Unit-I

(15 Hrs)

Auditing Concepts and Procedures: Meaning, Objectives, and Scope of Auditing; Types of Audit: Internal and External Audit, Proprietary and Efficiency Audit. Audit Process: Audit Programme, Audit Documentation, and Evidences. Internal Control: Internal Check vs. Internal Control. Fraud and Responsibilities of the Auditor. Vouching: Meaning, Objectives, and Importance. Verification of Assets and Liabilities.

Unit-II

(15 Hrs)

Corporate Auditing and Investigation: Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties, and Liabilities; Directions of Comptroller and Auditor General of India; Audit of Banks. Audit Reports: Various Types of Audit Reports. Investigation: Meaning, Nature, Procedure, and Objectives; Investigation and Due Diligence. Professional Ethics of Auditing.

Integrated BCom-MCom (5 Years) Programme

Course Title: Auditing (Project)

Course Code: 24VOC0503P

Credits: 2

30 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: A Project Report will be submitted by the students based on practical aspects of auditing such as vouching, verification, internal control evaluation, audit reporting, or a case study of audit procedures in a selected organization.

Books Suggested (Latest Edition):

1. Arens, A.A., Elder, R.J., & Beasley, M.S., Auditing and Assurance Services: An Integrated Approach, Pearson Education.
2. Tandon, B.N., Practical Auditing, S. Chand & Sons.
3. Sawyer, L.B., & Dittenhofer, M.A., Sawyer's Guide for Internal Auditors, Institute of Internal Auditors.
4. Bansal, B.K., Auditing: Principles and Practice, Gullybaba Publishing House.
5. Kamath, P.V., Auditing: Principles and Practice, McGraw-Hill Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Know the meaning of auditing, audit process and programme.

CO2: Understand the meaning of internal check and control.

CO3: Audit of limited companies, appointment, and power of auditors.

CO4: Prepare the various type of audit reports.

Semester-VI

Integrated BCom-MCom (5 Years) Programme

Course Title: Financial Management

Course Code: 24BCM0601T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students a understanding of financial management principles, focusing on investment decisions, working capital management, cost of capital, capital structure, and dividend policies to optimize organizational financial performance.

Unit-I

15 Hrs

Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization, Agency problems: Managers vs. shareholder's goals. Time value of money.

Unit-II

15 Hrs

Capital Budgeting decisions: Introduction, Nature and types of investment decisions, methods: Pay-back period method, Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage

Unit-III

15 Hrs

Management of working capital: Concept of working capital, Determinants of working capital. Cash Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives. Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital.

Unit-IV

15 Hrs

Capital Structure Planning and Policy, Capital structure theories and its determinants, Dividend Policies Models, Relevance and Irrelevance Models, Issues in Dividend Policies.

Books Suggested (Latest Edition):

1. Pandey, I.M., Financial Management, Vikas Publishing House.
2. Prasanna Chandra, Financial Management: Theory and Practice, Tata McGraw-Hill Education.
3. Ross, S.A., Westerfield, R.W., & Jaffe, J., Corporate Finance, McGraw-Hill Education.
4. Khan, M.Y. & Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw-Hill Education.
5. Brealy, R.A., Myers, S.C., & Allen, F., Principles of Corporate Finance, McGraw-Hill Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the goals, functions, and key decisions in financial management, including time value of money.
- CO2: Analyse and apply various capital budgeting techniques for effective investment decision-making.
- CO3: Manage working capital efficiently, including cash, receivables, and inventory management strategies.
- CO4: Evaluate the cost of capital and formulate optimal capital structure policies based on theoretical models.

Integrated BCom-MCom (5 Years) Programme

Course Title: Human Resource Management

Course Code: 24BCM0602T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide a comprehensive understanding of human resource management principles, focusing on planning, recruitment, training, performance appraisal, compensation, and employee welfare to enhance organizational effectiveness.

Unit-I

15 Hrs

Human Resource Management: Meaning, Concept and Importance of HRM, Evolution of HRM, Functions, Role and responsibilities of HR Manager. Emerging Challenges of Human Resource Management.

Unit-II

15 Hrs

Human resource planning: objectives and importance of HRP, Job Analysis: Process of Job analysis, Recruitment and Selection; Orientation and Socialization; Human resource retention strategies. HR Outsourcing: Opportunities in India.

Unit-III

15 Hrs

Human Resource Training and Development: Training Process, Methods of Manpower Training, Difference between Training and Development. Potential and Performance Appraisal: Process, need, methods and importance. Career Planning and Development.

Unit-IV

15 Hrs

Compensation Management for Human Resources: Concept of Wages and Salaries, Factors affecting development of a sound compensation system, Types of wage rate systems. Group incentive plans: meaning and categories. Employee Health, Safety and Welfare.

Books Suggested (Latest Edition):

1. Aswathappa, K., Human Resource and Personnel Management, Tata McGraw Hill.
2. Dessler, G., Human Resource Management, Pearson Education.
3. Venkatesh, D.N. & Jyothi P., Human Resource Management, Oxford University Press.
4. Bohlander, G. & Snell, S., Human Resource Management, Cengage Learning.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the meaning, evolution, functions, and emerging challenges of human resource management.

CO2: Analyse human resource planning, job analysis, recruitment, selection, and retention strategies.

CO3: Explore training and development processes, methods, and their role in career planning.

CO4: Examine compensation management, wage systems, and group incentive plans.

Integrated BCom-MCom (5 Years) Programme

Income Tax Law & Practice II

Course Code: 24BCM0603T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To equip students with the knowledge of income tax computation, tax liabilities of various entities, procedural compliance, and the legal framework for tax assessment and recovery.

Unit – I

Computation of Total Income & Tax Liability of Individual, HUF, Partnership Firms; Association of Person or Body of Individuals; Rebates and Reliefs

Unit – II

Advance Payment of Tax, Procedural Compliance: Permanent Account Number, Tax Collection Account Number; Tax Deduction at Source & Tax Collection at Source; Recovery & Refund of Tax.

Unit – III

Income tax authorities and their powers; Filing of return of Income: Procedure of filing e-return and revised return; Assessment Procedure: types of return & assessment.

Unit-IV

Appeals & Revision: Appeals, Revisions, Search, Seizure, Penalty and Offences.

Note: For internal assessment (10 marks), students should preferably be allotted a Practical Filing Exercise. Practical Filing Exercise (10 Marks)

Task: Procedure of e-filing: ITR-1 & ITR-2 form based on provided data.

Steps:

- i. Fill in personal details (name, PAN, Aadhaar, etc.) (2 Marks)
- ii. Enter income details under the correct heads (salary, house property, capital gains, etc.). (4 Marks)
- iii. Claim applicable deductions (e.g., Section 80C, 80D, etc.). (2 Marks)
- iv. Verify and submit the return (simulated process). (2 Marks)

Books Suggested (Latest Edition):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax: A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Compute the total income and tax liability of individuals, HUFs, partnership firms/LLPs, and apply provisions of AMT.
- CO2: Understand procedural tax compliance, including PAN, TAN, TDS, TCS.
- CO3: Understand advance tax, and the process of filing and revising e-returns.
- CO4: Evaluate the procedures for tax assessment, appeals, revisions, recovery, refunds, and address penalties and offences under tax laws.

Integrated BCom-MCom (5 Years) Programme

Course Title: Indian Financial System

Course Code: 24MIC0603T

Credits: 4

60 Hrs. (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding the financial system, markets, SEBI, RBI, debt markets, and banking institutions, including e-banking, NPAs, and payment banks, highlighting their role in economic development and recent advancements.

Unit-I

15 Hrs

Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system.

Unit-II

15 Hrs

Components of financial system: Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.

Unit-III

15 Hrs

The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.

Unit-IV

15 Hrs

Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks. Development banks: concept, objectives and functions; recent developments in development banking.

Books Suggested (Latest Edition):

1. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
2. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
3. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
4. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
5. Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: To understand the nature, role, and significance of the financial system in economic development.

CO2: To analyze the components of financial markets, instruments, and regulatory frameworks.

CO3: To evaluate the role of financial institutions, including the RBI and debt markets.

CO4: To assess the functions and developments in commercial and development banking in India.

Integrated BCom-MCom (5 Years) Programme

Artificial Intelligence in Business Management

Course Code: 24VOC603T

Credits: 2

30 Hrs. (4 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive understanding of Artificial Intelligence, including its fundamentals, business applications, technological tools, ethical considerations, and strategic role in modern business decision-making.

Unit-I

Introduction to Artificial Intelligence – Definition, history, and scope of AI; Types of AI – Narrow AI, General AI, and Super AI; Differences between Artificial Intelligence, Machine Learning, and Deep Learning; Role of AI in modern business environments.

AI in Functional Areas of Business – Application of AI in various business domains including marketing (customer analytics, targeted advertising, recommendation engines), finance (credit scoring, fraud detection, AI in trading), human resources (AI in recruitment, employee analytics, HR chatbots), operations and supply chain (predictive maintenance, logistics optimization), and customer service (AI-driven helpdesks and virtual assistants).

Unit-II

Tools, Technologies, and Business Intelligence – Introduction to popular AI platforms such as IBM Watson, Google AI, and Microsoft Azure AI; Basics of Natural Language Processing (NLP), computer vision, and robotics; Application of AI in decision-making and predictive analytics; Role of AI in data visualization using tools like Tableau and Power BI.

Challenges, Ethics, and Future of AI in Business – Ethical concerns related to AI including bias, privacy, and surveillance; Legal implications and regulatory frameworks governing AI; Social impact of AI such as job displacement and inequality; The evolving future of AI in shaping business strategy and innovation.

Integrated B.Com-M.com (5 Year) Programme
Artificial Intelligence in Business Management (Lab)

Course Code: 24VOC603P
Credits: 2
30 Hrs. (4 Hrs/Week)
Exam Time: 3 Hrs

External Marks: 35
Internal Marks: 15
Total Marks: 50

Practical Objectives:

- To give hands-on training in the use of AI tools for business.
- To simulate real-world business problem-solving using AI models and platforms.

Suggested Practical Exercises:

1. **AI Content Tools: Ethical use of AI Tools in content development**
 - Using ChatGPT/Bard for business email writing, report generation, and content creation.
2. **Customer Sentiment Analysis:**
 - Using sentiment analysis tools to evaluate customer reviews (Python or web-based tools).
3. **AI in Marketing:**
 - Using Canva AI/Magic Write or similar tools to design AI-generated ad content.
4. **AI in Data Analytics:**
 - Using Excel for demand forecasting or sales prediction using simple AI models.
5. **Mini Project:**
 - Group or individual project on any one functional area (e.g., "Role of AI in Retail Banking" or "Impact of AI on HR Recruitment").
 - To be submitted as a written report and presented in viva.
6. Any other relevant exercise as per the discretion of examiner.

Books Suggested (Latest Edition):

- Artificial Intelligence in Business by Doug Rose
- Prediction Machines by Ajay Agrawal, Joshua Gans, and Avi Goldfarb
- AI Superpowers by Kai-Fu Lee
- IBM Watson AI, Microsoft Learn AI, Google Cloud AI (Free resources)
- Coursera/edX/LinkedIn Learning – AI in Business courses