

SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]



SYLLABUS FOR

Bachelor of Commerce(B.Com)

(As per New Education Policy 2020)

School of Management and Commerce Studies

(w.e.f. 2022-2023)

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Vision

- Developing future leaders to transform the world

Mission

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through research and training program

OUTCOME BASED EDUCATION

Program outcome (POs)	
PO 1	To develop the required knowledge, skills and attitudes for handling of trade, commerce and Industry
PO 2	Identify, formulate and analyse various aspects of Accounting, Marketing Management and Business Law.
PO 3	Development of students in the field of finance and commerce
PO 4	Analyze and synthesize the interpersonal, communication and IT skills
PO5	To develop Capability of the students to make decisions professionally with the help of modern tools.
PO 6	To acquaint students with social and environmental responsibilities
PO 7	Develop the skills of students to equip themselves as successful entrepreneurs with special focus on environment sustainability and CSR
PO8	Issues of the business and develop moral values & professional code of ethics
PO9	Decision making and problem solving at individual as well as at team level
PO 10	Development of understanding and communicating of accounting and taxation information and acquire skills of maintaining accounts
PO11	Develop necessary professional knowledge and skills in finance and taxation
PO12	To involve and analyze in socially relevant business issues to solve complex problems for the future.

Program Specific Outcome (PSOs)	
PSO 1	Acquiring conceptual clarity of various functions and ability to analyze various functional Issues
PSO2	Prepare books of accounts and financial statements of business using accounting principles, concepts conventions
PSO3	Implement traditional and modern strategies and practices of costing, banking, statistics, economics, marketing, management, auditing and taxation, IT tools and communication skills

INTRODUCTION

The curriculum framework for B.Com degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, changing nature of the subject as well as the learning environment. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors. In a nutshell, the course serves as plethora of opportunities in different fields' right from accounting, financial markets, marketing, and human resource management.

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.Com.

- ✓ To provide knowledge regarding the basic concepts, principles, and functions of management and Commerce.
- ✓ To develop business and entrepreneurial skills among the students.
- ✓ To provide knowledge and requisite skills in different areas of management, commerce and taxation.
- ✓ To equip the students with knowledge related to qualitative and quantitative techniques for critical thinking and problem solving.
- ✓ To develop the required knowledge, skills and attitudes for handling of trade, commerce and Industry
- ✓ To inculcate global view of the industrial and organizational establishments and their functions for taking viable decisions in international business setting.

DEPARTMENT OF COMMERCE**1. TITLE AND COMMENCEMENT:**

- a) These regulations shall be called “The Regulations Governing the Choice Based Credit System Semester Scheme with Multiple Entry and Exit Options in the Undergraduate, and Postgraduate Degree Programmes in the School of Management and Commerce Studies.
- b) Regulations shall come into force from the Academic Year 2022-23.

2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

- a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours/ Research.
- b) The four-year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.
- c) Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real-world application through practical laboratory work, field work, internships, workshops, and research projects.

3. THE CREDIT REQUIREMENTS ARE AS FOLLOWS.

<i>Exit With</i>	<i>Minimum Credits Required</i>
Certificate at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	40
A Diploma at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	80
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	122
Bachelor Degree with Honours/ research in a Discipline at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	-

* **Details of credits are described later in the syllabus**

Examination Scheme:

Components	Ist Internal	IInd Internal	Presentation/ Assignment/ Project	External (ESE)
Weightage (%)	10 Marks	10 Marks	10 Marks	70 Marks

Course Structure (As per NEP)
Bachelor of Commerce(B.Com)- 2022-23

Semester I

S. No	Course Code	Course Name	Credits	Course Category
1	BCMMC101	Financial Accounting	5	Major Core
2	BCMMC102	Business Organization and Management	5	Major Core
3	BCMME103	English Language	5	Major Elective
4	BCMOE104	Entrepreneurship & Small Business(Part 1)	2	Minor Elective(for own/other faculty)
5	BCMVC105	Environmental Sciences	3	Vocational Course
6	BCMCC106	Basics of Ms-Office	---	Co-curricular

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMMC101	Financial Accounting	Major Core	4	1	---	5	30	70	100
BCMMC102	Business Organization and Management	Major Core	4	1	---	5	30	70	100
BCMME103	English Language	Major Elective	3	1	2	5	30	70	100
BCMOE104	Entrepreneurship & Small Business(Part 1)	Minor Elective(for own/other faculty)	2	---	---	2	30	70	100
BCMVC105	Environmental Sciences	Vocational Course	2	1	---	3	30	70	100
BCMCC106	Basics of Ms-Office	Co-curricular	--	---	---	--	100	---	100
			15	4	2	20	250	350	600

SEMESTER II

S. No	Course Code	Course Name	Credits	Course Category
1	BCMMC201	Basic Business Finance	5	Major Core
2	BCMMC202	Business Statistics	5	Major Core
3	BCMME203	Hindi/Modern Indian Language	5	Major Elective
4	BCMOE204	Entrepreneurship & Small Business(Part-2)	2	Minor Elective(for own/other faculty)
5	BCMVC205	Business Communication	3	Vocational Course
6	BCMCC206	IT Tools for Corporates	---	Co-curricular

Evaluation Scheme

Course Code	Course Name	Course Category	Credits				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMMC201	Basic Business Finance	Major Core	4	1	---	5	30	70	100
BCMMC202	Business Statistics	Major Core	4	1	---	5	30	70	100
BCMME203	Hindi/Modern Indian Language	Major Elective	4	1		5	30	70	100
BCMOE204	Entrepreneurship & Small Business(Part-2)	Minor Elective(for own/other faculty)	2	---	---	2	30	70	100
BCMVC205	Business Communication	Vocational Course	2	1	---	3	30	70	100
BCMCC206	IT Tools for Corporates	Co-curricular	--	---	---	--	100	---	100
			16	4	--	20	250	350	600

SEMESTER I

Course code	: BCMMC101			
Course Name	: Financial Accounting			
Semester /Year	: Ist Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of the course is to give a conceptual knowledge regarding financial accounting and skillfully record financial statements

Course Content:

Unit I:

Meaning and Scope of Accounting: Need, development and definition of accounting, book keeping and accounting, branches of accounting and objectives of accounting, persons interested in accounting.

Unit II:

Accounting Principles and Transactions: Accounting Principles, accounting standards in India, Entries in Journal, Ledger and trial Balance.

Unit III:

Business Income: Preparation of Financial Statements- Profit and Loss Account, Balance Sheet, Preparation of Inventory records- LIFO, FIFO and Weighted Average Method, Depreciation and Methods of Depreciation

Unit IV:

Accounting for Hire Purchase, Consignment and Joint Venture: Accounting for Hire Purchase transactions, accounting treatment in the books of Consignor, consignee, accounting procedure of joint ventures.

Unit V:

Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of partnership firms including insolvency of partners, sale to a limited company.

Text Books

- 1.Maheshwari, S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons
- 2.Grewal, T. S.; *Double Entry Book Keeping*; S Chand and Co.

Reference Books:

- 1.Gupta, R.L.; *Advanced Accounting*; Sultan Chand and Sons
2. Bhattacharya, Asish; *Essentials of Financial Accounting*; Prentice Hall of India
3. Ramachandran and Kakani, Nand Ram Kumar; *Financial Accounting for Management*; Tata McGraw Hill
- 4.Anthony, R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Gill

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To make students familiar with the basic accounting concepts, principles and standards for developing required accounting skills.
CO2	To make students familiar with the steps of accounting process with their practical accounting treatments as per the applicable laws and standards
CO3	To make students familiar with the accounting provisions and treatments of depreciation as per the applicable laws and standards.
CO4	To analyze the accounting provisions and treatments of Inventory valuation as per the applicable laws and standards.
CO5	To evaluate the tools of financial statements analysis and their role in decision making.
CO6	To examine the financial accounts to create a long term plan for a business concern's finances

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1	1	1		1	2	1	1	2	1	3	1
CO2	1	3	2		1	1	1		2			1		3	1
CO3	1	3	1	1	1				2	1	1	2	1	3	1
CO4	1	3	3			1	1	1	2			2	1	3	
CO5	1	3	1		1	1			1	2	1			3	1
CO6	2	2	2	2	1		1	1	1	1	1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMMC102			
Course Name	: Business Organisation and Management			
Semester /Year	: Ist Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The subject aims to provide the basic knowledge of business structure and management activities.

Course Contents

Unit 1: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E- commerce.

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5 : Functional Areas of Management

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations

Text Books:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.

ReferenceBooks:

1. Basu, C. R., *Business Organization and Management*, McGraw Hill Education
2. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
3. Griffin, *Management Principles and Application*, Cengage Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To Understand the foundations of Indian Business
CO2	To learn & understand the concept of various forms of business organizations
CO3	To apply the concepts of management and its various functions and various forms of business organizations
CO4	To analyze the concept of leadership, motivation and control function of management
CO5	To evaluate various functional areas of management
CO6	To formulate strategies to handle and manage a Business Organisation efficiently.

CO-PO Mapping

CO	PO 1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1		1	1	1	1	1		1	1	1	3
CO2	2	3		1	1		1	1		1		1	1		3
CO3	1	3	2	2		1		1	1	1		1	1	1	3
CO4	2	3		1		1	1	1	1	2		1	2		3
CO5	1	3	2			1	1	1	1	1			1	1	3
CO6	1	1	2	3	1	1	1	1				1		1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMME103			
Course Name	: English Language			
Semester /Year	: Ist Semester			
	L	T	P	C
	3	1	2	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The purpose of this subject is to impart grammatical knowledge and its applications

Course Contents

Unit I

(a) Phonetic Symbols (b) Primary and Secondary Stresses (c) Rising and Falling Tones

Unit 2

(a) Parts of Speech (b) Use of Articles (c) Use of Preposition

Unit 3

(a) Time and Tenses (b) Direct and Indirect Narrations (c) Active and Passive Voice

Unit 4

(a) Common mistakes in English (b) Para jumbles (c) word analogies

Unit 5: Vocabulary building:

(a) Antonyms & Synonyms (b) One word substitutions (c) Idioms & Phrases

Text Books:

1. Bhatnagar & Bell: *Communication in English*
2. M.L. Tickoo: *General English for Language Skills*
3. *Structure of Modern English: A text Book of English Phonetics for Indian students-* by Bala Subhramaniam, Macmillan
4. Norman Lewis: *Word Power Made Easy*

ReferenceBooks:

1. Daniel Jones: *English Pronouncing Dictionary*
2. *Remedial English Grammar*, Macmillan, New Delhi

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To acquire knowledge about origination and formation of words will be able to adopt the right pronunciation
CO2	To learn how to utilize the words in the proper structure with a sense of understanding.
CO3	To apply the different action words and Distinguish between verb tenses how to be narrate or present anything appropriately
CO4	To analyse the use of right words for right situation and for vivid purpose
CO5	To understand the control of vocabulary to use for their own expression.
CO6	To develop English language skills for effective communication

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	3	1	1	1	1	1	1		1	1		3
CO2	2		1	3	1	1				1			1		3
CO3	1	1	1	3	1	1	1	1	1	2		1		1	3
CO4	1	1	1	3	1		1		1	1			1		3
CO5	1	1	1	3	1	1	1	1		1		1			3
CO6		1			1	1	1	1	2	3		1	1	1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMOE104			
Course Name	: Entrepreneurship & Small Business(Part 1)			
Semester /Year	: Ist Semester			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The purpose of this subject is to orient the learner towards entrepreneurship as a career option and creative thinking and behaviour.

Course Content:

Unit No. 1

Introduction: Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur,

Unit No. 2:

Entrepreneurship Concept: Characteristics and Importance of Entrepreneurship, Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS

Unit No. 3:

Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality qualities, Entrepreneurship as a career option, Types of Entrepreneurs. Entrepreneurial Environment, Role of Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs, Institutional support for women entrepreneurs.

Text Books:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.

Reference Books:

1. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
4. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
5. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand the traits of entrepreneurship and have the ability to discern entrepreneurial traits and various dimensions of entrepreneur.
CO2	To have an understanding of EDPS
CO3	To have an understanding of role of Government in Entrepreneurship development
CO4	To analyse the process to select and screen a business idea and writing of a business plan for establishing and managing new business
CO5	To evaluate the knowledge about the preliminary contracts of the business with various parties and managing of contract in business
CO6	To create a business plan for an imaginary company

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		2	2	1	2	1	1	1		1	1	2	3
CO2	1		1										2		3
CO3	1	1		1	2	1			2	1		1		3	3
CO4	1		1									1	2		
CO5	1	1		1	2	1			2	1				3	3
CO6	1		1	1	2		2		2	1		1	2	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMVC105			
Course Name	: Environmental Sciences			
Semester /Year	: Ist Semester			
	L	T	P	C
	2	1	0	3

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: This subject is particularly set up to spread awareness among the students about environment.

Course Content:

Unit 1: Introduction to Environmental Sciences and Ecosystems: Multidisciplinary nature of Environmental Sciences, Scope and importance, Concept of sustainability and sustainable development.

Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 2: Natural Resources: Renewable and Non-renewable Resources · Land resources and land use change; Land degradation, soil erosion and desertification. · Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. · Water: Use and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources, Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs case studies, Concept of biodiversity.

Unit 3: Environmental Pollution · Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution · Nuclear hazards and human health risks · Solid waste management: Control measures of urban and industrial waste.

Unit 4: Environmental Policies & Practices · Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture · Environment Laws: Environment Protection Act 1986; Air (Prevention & Control of Pollution) Act 1981; Water (Prevention and control of Pollution) Act 1974; Wildlife Protection Act 1972; Forest Conservation Act 1980. International agreements: Montreal protocol, Kyoto protocol and Convention on Biological Diversity (CBD). · Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 5: Human Communities and the Environment · Human population growth: Impacts on environment, human health and welfare. · Resettlement and rehabilitation of project affected persons; case studies. · Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. · Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. · Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Text Books:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

Reference Books:

- 1: Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
2. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. 2006. Principles of Conservation Biology.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To learn about the different aspects of the environment, its multidisciplinary nature
CO2	To learn about the various natural resources and the associated problems and to gain the knowledge of how natural resources relate today to the economy and environment.
CO3	To aware about the problem of environmental pollution and about the various methods and processes by which pollution can be controlled
CO4	To analyse various policies and practices for environment protection
CO5	To understand the ethical, cultural and historical context of environmental issues and to understand the link between human and natural system
CO6	To create the public awareness about environmental issues and their solutions

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO11	PSO12	PSO2	PSO3
CO1	1	1	1	1		3	1	2	1			1	2	2	3
CO2	2				1	3	1	2				1			3
CO3	1	1	1	1		3	1	2	1			1	2	2	3
CO4					1	3	1	2	1				2		3
CO5	1	1	1	1		3	1	2	1			1		2	3
CO6	1		1	2	1	3	1	2	1			1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMCC106			
Course Name	: Basics of Ms-Office			
Semester /Year	: Ist Semester			
	L	T	P	C

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To provide and develop computer skills and knowledge for commerce students and to tell the usefulness of IT tools

Course Content

Unit 1:

Introduction to Computers

Definition of Computers, History and Generations of Computers, Characteristics of computer, Classification of Computers. Fundamental Block diagram of Computer: CPU, Input & Output Unit. Input devices, Output devices, Types of printer's, Memory, CD-ROM, Hard disk, Floppy disk.

Unit 2:

Introduction to Software: Definition of Software, Types of Software-System software, Application software and Utility software.

Unit 3:

Windows: Introduction to Windows, Starting Windows, Desk Top, Task Bar, Start Up Menu Working with programs and icons-Adding, removing, starting and quitting programs and icon. Working with files and folders-creating, deleting, opening, finding, copying, moving and renaming files and folders. Control Panel, setting, My Computer, Recycle bin, My documents, drives. Windows notepad, Accessories and windows Explorer.

Unit 4

MS-Word: Overview of Word Processing, Parts of word window, Types of Menus. Opening, creating saving, cut, copy and paste. print and print preview. Find and Replace, Header& Footer, save & save as, Borders and shading, Bullets & Numbering, spelling and Grammar, Word count, Mail Merge, Table handling and important shortcut keys, Macros.

Unit 5

MS-PowerPoint: Overview of MS-PowerPoint, Slides, PowerPoint views, Auto content wizard, Custom Animation, Transition and build effects, Printing slides and important shortcut keys.

Text Books:

1. Sinha, P. K. and Sinha, Priti; Computer Fundamentals; BPB Publications
2. Leon, Alex and Leon, Mathews; Fundamentals of Information Technology; Vikas Publishing House

Reference Books:

1. Saxena, S.; Computer Applications in Management; Vikas Publishing House
2. Norton, Peter; Computing Fundamentals; Tata McGraw Hill

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	Develop fundamental or computer literacy curriculum that prepare the students for lifelong learning.
CO2	To learn about the various types of computer.
CO3	To understand the basics of Ms word (Editing text, find and Replace, Autocorrect, Header and Footer, Table creation, Mail Merge).
CO4	To understand the basics of Ms Excel (Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula etc).
CO5	To determining the best information technology systems and applications to use in order to solve common business problems
CO6	To create a business model that makes good use of technology

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	3	3	1	1	1	1	1	2	1	1	1	3
CO2	1	2		3	3						2	1	1	1	3
CO3	2		1	3	1	1	1	1	1	1	2		1		3
CO4	1	1		3	1	1	1	1	1	1	2	1	1	1	3
CO5	1	1		3	3		1			1	2		1		3
CO6		1	2		3	1		1	3	1	2	1		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

SEMESTER II

Course code	: BCMMC201			
Course Name	: Basic Business Finance			
Semester /Year	: IInd Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of this subject is to familiarize the students with the principles and practices of Business Finance

Course Content

Unit No. 1:

Introduction: Important functions of Financial Management, Objectives of the firm: Profit maximization vs. value maximization, Time Value of Money, Risk and Return.

Unit No. 2:

Sources of Finance and Cost of Capital:

Different sources of finance; long term and short term sources, Cost of capital; concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

Unit No. 3:

Leverage and Capital Structure:

Theories Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity , Capital Structure decisions ,Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

Unit No. 4:

Dividend Decisions:

Meaning, Nature and Types of Dividend, Some dividend policies and formulating a dividend policy Dividend Theories: Walter’s Model, Gordon’s Model, Modigliani and Miller Model.

Unit No. 5

Working Capital Management:

Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.

Text Books:

1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

Reference Books:

1. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
2. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
3. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
4. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To have an understanding of nature, objectives and scope of finance and its functions.
CO-2	To Make familiar with the meaning and significance of the cost of capital, methods of calculating cost of capital
CO-3	Determining capital structure in practice, knowledge of capital structure theories.
CO-4	To analyse various Dividend policies and theories
CO-5	To evaluate working capital requirement and its management
CO-6	To formulate strategies to raise long term and short term finance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	2	2	3	2	2	1	1	1	1	1	1	1	3
CO2	2		2	2	2	2	2	1	-				1	1	2
CO3	2	1	2	3	2	1	2	1	-	1	1	1	1	1	3
CO4	2		2	3	2	1	2	1	1	1	1	1	1	2	2
CO5	2	1	1	1	1	2	2	2	1			1	1	1	3
CO6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMMC202			
Course Name	: Business Statistics			
Semester /Year	: IInd Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To develop understandings of basic concept of statistics and skills to accomplish the solution in the area of research.

Course Content:

Unit 1:

Introduction: Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

Unit 2:

Data Classification and Representation: Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

Unit 3:

Statistical Average: Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

Unit 4: Correlation and Regression Analysis: Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, Regression analysis.

Unit 5:

Index Number: Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Text Books:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, *Business Statistics*, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.

Reference Books:

1. Beri, G.C., *Business Statistics*, McGraw-Hill.
2. J. K. Sharma, *Business Statistics*, Pearson Education.
3. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the basics of statistics and uses of data primary and secondary
CO2	To learn about the location of data and graphical representation of data.
CO3	To understand different averages, uses of variations
CO4	Develop and apply specific analytical skills for sound management decision making by using Regression trend analysis and correlation techniques.
CO5	Develop and apply specific analytical skills for sound decision making in the field of accounts by using time series trend analysis and index number.
CO6	To formulate the strategy to use statistical techniques to address a practical business issue

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	1	1		1	1	3	1	1		2		2	3
CO2	1				1			3				2	2		3
CO3	1	1	1	1		1	1	3	1	1				2	3
CO4	1	1		1	2	1		3		1		2	1		3
CO5	1			1	1		1	3	1	1		2		2	3
CO6		1	1		2	1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMME203			
Course Name	: Hindi/Modern Indian Language			
Semester /Year	: IInd Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

हिंदी का व्यवहारिक व्याकरण शास्त्र

इकाई १: भाषा और व्याकरण

भाषा की पुरिभाषा और विशेषताएं
व्याकरण और भाषा का अन्तः सम्बन्ध
ध्वनि, वर्ण एवं मात्राएँ

इकाई २: शब्द परिचय

श्रोत के आधार पर शब्दों के भेद- तत्सम, तद्भव, देशज एवं विदेशी
शब्दों की व्याकरणिक कोटियाँ- संज्ञा, सर्वनाम, क्रिया
शब्दगत अशुद्धियाँ तथा उपसर्ग एवं प्रत्यय

इकाई ३: व्याकरण- व्यवहार

लिंग, वचन, कारक, संधि तथा समास
अपठित गद्यांश
मुहावरे एवं लोकोक्तियाँ

इकाई ४: वाक्य परिचय

वाक्य के रंग
वाक्य के भेद
वाक्य अशुद्धियाँ एवं विराम चिन्ह

सन्दर्भ ग्रन्थ

- व्यवहारिक हिंदी संरचना और अभ्यास- बालगोविंद मिश्र
- आधुनिक हिंदी व्याकरण: स्वरूप एवं प्रयोग-भारती खुबालकर
- हिंदी व्याकरण के नवीन क्षितिज- रविंद्र कुमार पाठक
- हिंदी भाषा का उद्गम और विकास -उदय नारायण तिवारी
- हिंदी भाषा: संरचना के विविध आयाम- रविंद्र नाथ श्रीवास्तव
- हिंदी व्याकरण- कामता प्रसाद गुप्त
- हिंदी भाषा की संरचना- भोलानाथ तिवारी

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	भाषा और व्याकरण के अन्तः सम्बन्ध का ज्ञान तथा ध्वनि, वर्ण एवं मात्राओं का ज्ञान प्राप्त होता है।
CO2	स्रोत के आधार पर शब्दों के भेद-तत्सम, तद्भव देशज एवं विदेशी शब्दों का ज्ञान प्राप्त होता है।
CO3	लिंग, वचन, कारक संधि तथा समास का ज्ञान, अपठित गद्यांश, मुहावरे एवं लोकोक्तियाँ का अर्थ तथा प्रयोग का ज्ञान प्राप्त होता है।
CO4	वाक्य के अंग, भेद, वाक्य अशुद्धियाँ एवं विराम चिन्ह इत्यादि के नियम का ज्ञान विद्यार्थियों को प्राप्त होता है।
CO-5:	विद्यार्थियों को संचार कौशल के लिए सक्षम बनाना तथा विद्यार्थियों की भाषा को सुसमृद्ध बनाना
CO6:	विद्यार्थियों को पाठ्यक्रम के माध्यम से हिंदी भाषा के उचित प्रयोग व नवीन रचना के लिए प्रेरित करना।

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	1	1		1	1	3	1			2		2	3
CO2	1							3				2	2		3
CO3	1	1	1	1		1	1	3	1					2	3
CO4	1	1		1		1		3				2	1		3
CO5	1			1			1	3	1			2		2	3
CO6		1	1			1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMOE204			
Course Name	: Entrepreneurship & Small Business (Part-2)			
Semester /Year	: IInd Semester			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The purpose of this subject is to orient the learner towards entrepreneurship as a career option and creative thinking and behaviour.

Course Content

Unit No.1:

Introduction: Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking.

Unit No. 2:

Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations

Unit No. 3:

Small Business Management: Management of Small Enterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management and Human Resource Management

Text Books:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education

Reference Books:

1. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand the traits of entrepreneurship and have the ability to discern entrepreneurial traits and various dimensions of entrepreneur
CO2	To have an understanding of Creativity and innovation
CO3	To have an understanding of role of small-scale enterprises
CO4	To analyse the process to select and screen a business idea and writing of a business plan for establishing and managing new business
CO5	To evaluate the knowledge about the different concepts of the business
CO6	To create a business plan for an imaginary company

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	1	1		1	1	3	1	1		2		2	3
CO2	1		1		1		1	3				2	2		3
CO3	1	1		1		1		3	1	1				2	3
CO4	1	1	1	1	2	1	1	3	1	1		2	2		3
CO5	1	1		1	1			3	1	1		2		2	3
CO6	1		1		1	1	1	1	1	1	1	2	1		2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMVC205			
Course Name	: Business Communication			
Semester /Year	: IInd Semester			
	L	T	P	C
	2	1	0	3

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this subject is to improve the communication skills of the students and also to improve the reading, writing skills too.

Course Contents

Unit 1:

Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication
Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2:

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3:

Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary

Words often confused, Words often misspelt, common errors in English.

Unit 5:

Technology and Business Communication

Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.

Text Books:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.

ReferenceBooks:

1. Shirley Taylor, *Communication for Business*, Pearson Education
2. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
Leena Sen, *Communication Skills*, PHI Learning

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	Develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively.
CO2	To prepare materials that motivates readers to take action. Structure documents and transmit clear messages. Write in a concise style that makes desired impact
CO3	Learn the types and the purpose of different sections of a report, also how to appropriate style it for an academic or scientific evaluation
CO4	To analyse the words and how to use them diligently and appropriately making them sound fluent
CO5	To explain the role of information technology for enabling business communication and documentation
CO6	To concisely and clearly write effective business correspondence.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		3	1	1		1		1		2	1	1	3
CO2	1		1	3			1		1	1		1			3
CO3	2	1	1	3	1	1		1		1		3	2	1	3
CO4	1	1		3	1	1	1		1	1		3		1	3
CO5	1		1	3				1		1		1	2	1	3
CO6	1	1			1	1	1	1	1					1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMCC206			
Course Name	: IT Tools for Corporates			
Semester /Year	: IInd Semester			
	L	T	P	C

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations

Course Content

Unit-1

Computer Fundamentals: Data, Instruction and Information, Characteristics of Computers, Various fields of application of computers, Input -Output Devices (Hardware, Software, Human ware and Firmware) Advantage and limitations of computer,

Unit-2

Computer Software: Types of software, Application software and system software, Compiler and Interpreter, Generation of languages, Low- and High-level languages. Computer Memory: Primary Memory and Secondary memory. Storage Media,

Unit 3-

Introduction to Windows Operating System: All Directory Manipulation: Creating Directory, Sub Directory Manipulation: Creating Directory, Sub Directory, Renaming, Copying and Deleting the Directory File Manipulation: Creating a File, Deleting, Copying, renaming a File Using accessories such as a calculator, Paint Brush, CD Player etc

Unit -4

MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections. Indents and Outdents, creating lists and numbering Formatting Commands: Headings, Styles, Fonts and Size Editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, page numbers, special symbols and Dates, Mail merger, Preview and Printing command.

Unit-5

MS-Excel: Introduction, components of excel history, creating, saving, opening, Spreadsheet, formatting numbers and text, graph and chart formatting commands, menu Bar, toolbars, protecting cell macro and printing operation, spell Checking, cell editing, calculation of various financial and statistical functions using formulas.

Text Books:

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication. 3. Deepak Bharihoka,
3. Fundamentals of Information Technology, Excel Book,New Delhi

Reference Books:

1. MS-Office S.S. Shrivastava
2. Fundamentals of Computers Rajaraman V Adabala N
3. Computer Fundamentals Anita Goel Pearson India

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	Develop fundamental or computer literacy curriculum that prepare the students for lifelong learning.
CO-2	To determining the best information technology systems and applications to use in order to solve common business problems.
CO-3	To understand the basic of MS Word
CO-4	To understand the basic of MS Excel
CO-5	To analyse common business problems using appropriate information technology applications and systems
CO-6	To adapt and practise the use of Information technology in Corporates

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		1	3	2	1	2	2			2	1	1	2
CO2	1		1		3	2		2	1				1	3	
CO3	1	1		1	3		1	2	1			2	1		2
CO4	1	1	1	1	3	2	1	2	1			2	1	1	
CO5	1			1	3			2				2	1		2
CO6	1	1	1		3	1	1	2	1			2	1	2	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated